

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		FY18		Variance
							Budget	Actual	YTD Actual	Actual	
Operating revenues:											
Revenue - Trade	\$ 22,429,403	-	\$ 22,429,403	\$ 1,816,188	\$ 1,964,681	\$ 148,493	\$ 13,083,818	\$ 13,089,190	\$ 11,792,469	\$ 13,089,190	\$ 1,296,720
Revenue - Other	216,426	-	216,426	29,606	51,040	21,435	126,249	183,909	299,481	183,909	(115,573)
Reimb from Outside Agencies	-	-	-	-	-	-	126,249	183,909	299,481	183,909	161,350
Total operating revenues	22,645,829	-	22,645,829	1,845,794	2,015,722	169,928	13,210,067	13,434,448	12,091,951	13,434,448	1,342,498
Operating expenses:											
Salaries, benefits and contract labor	9,729,047	-	9,729,047	739,056	751,653	12,597	5,612,912	5,320,991	5,029,754	5,320,991	291,236
Management and administrative	819,909	-	819,909	52,717	38,556	(14,162)	478,280	341,532	233,108	341,532	108,425
Operating materials and supplies	2,491,229	-	2,491,229	157,250	247,804	90,554	1,453,217	1,446,165	1,638,215	1,446,165	(192,050)
Contract services - labor	459,500	-	459,500	17,318	25,131	7,814	268,042	306,587	337,621	306,587	(31,034)
Professional services	2,593,788	-	2,593,788	79,149	208,350	129,201	1,513,043	1,078,785	1,473,552	1,078,785	(394,767)
Facility maintenance	1,328,871	-	1,328,871	84,650	106,109	21,459	775,175	796,561	759,393	796,561	37,168
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(53,691)	(40,527)	13,164	(455,266)	(253,959)	(324,651)	(253,959)	70,692
Permit, Fees & Other	1,787,462	-	1,787,462	142,688	230,844	88,155	1,042,686	852,661	890,870	852,661	(38,208)
Total operating expenses	18,429,351	-	18,429,351	1,219,137	1,567,919	348,782	10,688,089	9,889,324	10,037,862	9,889,324	(148,538)
Operating income(loss) before depreciation	4,216,478	-	4,216,478	626,657	447,803	(178,854)	2,521,978	3,545,125	2,054,089	3,545,125	1,491,036
Depreciation and amortization	4,217,984	-	4,217,984	349,549	349,549	-	2,460,491	2,446,842	2,465,454	2,446,842	(18,612)
Operating income(loss)	(1,506)	-	(1,506)	277,108	98,254	(178,854)	61,487	1,098,282	(411,366)	1,098,282	1,509,648
Non-operating revenues(expenses):											
Interest and investment earnings	523,400	-	523,400	37,820	79,317	41,497	305,317	402,970	313,192	402,970	89,778
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	6,477	16,353	6,477	(9,876)
Debt service interest expense	(574,159)	-	(574,159)	(1,596)	(122,884)	(121,289)	(334,926)	(263,944)	(434,156)	(263,944)	170,213
Grant revenue	104,078	-	104,078	-	3,592	2,320	60,712	24,874	26,997	24,874	(2,122)
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	53,319	-	53,319	37,497	(39,975)	(77,472)	31,103	170,378	(77,615)	170,378	247,992
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	1,674,799	1,674,890	1,326,423	1,674,890	348,467
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	-	160,695	16,055	32,643	16,589	93,739	186,269	668,612	186,269	(482,343)
Landfill processing fee transfer	11,325	-	11,325	1,818	16	(1,802)	6,606	25,697	56,797	25,697	(31,100)
ISF Fleet Use	2,101,799	-	2,101,799	175,031	176,177	1,146	1,226,049	1,234,295	1,356,705	1,234,295	(122,410)
Total transfers in	5,144,903	-	5,144,903	432,174	448,106	15,933	3,001,193	3,121,151	3,408,537	3,121,151	(287,386)
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	(239,270)	(239,270)	-	(1,680,635)	(1,674,890)	(1,326,423)	(1,674,890)	(348,467)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(160,695)	-	(160,695)	(16,055)	(32,643)	(16,589)	(93,739)	(186,269)	(666,038)	(186,269)	479,769
Landfill processing fee transfer	(11,325)	-	(11,325)	(1,818)	(16)	1,802	(6,606)	(25,697)	(56,797)	(25,697)	31,100
ISF Fleet Use	(2,101,799)	-	(2,101,799)	(175,031)	(176,177)	(1,146)	(1,226,049)	(1,234,295)	(1,356,705)	(1,234,295)	122,410
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(49,530)	(50,454)	(924)	(386,832)	(360,241)	(787,011)	(360,241)	426,770
Total transfers out	(5,818,047)	-	(5,818,047)	(481,704)	(498,560)	(16,857)	(3,393,861)	(3,481,391)	(4,192,974)	(3,481,391)	711,582
Net transfers	(673,144)	-	(673,144)	(49,530)	(50,454)	(924)	(392,667)	(360,241)	(784,437)	(360,241)	424,196
Total non-operating revenues(expenses), net	(619,825)	-	(619,825)	(12,034)	(90,429)	(78,396)	(361,565)	(189,863)	(862,051)	(189,863)	672,188
Change in net assets before capital expenditures	(621,331)	-	(621,331)	265,075	7,824	(257,250)	(300,078)	908,419	(1,273,417)	908,419	2,181,836
Capital expenditures	7,035,258	-	7,035,258	225,918	398,137	172,219	4,103,901	1,750,543	1,111,892	1,750,543	638,651
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	7,035,258	-	7,035,258	225,918	398,137	172,219	4,103,901	1,750,543	1,111,892	1,750,543	638,651
Change in net assets	(7,656,589)	\$ -	(7,656,589)	\$ 39,156	\$ (390,312)	\$ (429,469)	\$ (4,403,978)	\$ (842,124)	\$ (2,385,309)	\$ (842,124)	\$ 1,543,185

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 22,429,403	\$ -	\$ 22,429,403	\$ 1,816,188	\$ 1,964,681	\$ 148,493	\$ 13,089,190	\$ 13,089,190	\$ 5,372	\$ 11,792,469	\$ 13,089,190	\$ 1,296,720
Revenue - Other	216,426	-	216,426	29,806	51,040	21,435	183,909	183,909	57,660	299,481	183,909	(115,573)
Reimb from Outside Agencies	-	-	-	-	-	-	161,350	161,350	161,350	-	161,350	161,350
Total operating revenues	22,645,829	-	22,645,829	1,845,794	2,015,722	169,928	13,434,448	13,434,448	224,382	12,091,951	13,434,448	1,342,498
Operating expenses:												
Salaries, benefits and contract labor	9,729,047	-	9,729,047	739,056	751,653	12,597	5,320,991	5,320,991	(291,921)	5,029,754	5,320,991	291,236
Management and administrative	819,909	-	819,909	52,717	38,556	(14,162)	341,532	341,532	(136,748)	233,108	341,532	108,425
Operating materials and supplies	2,491,229	-	2,491,229	157,250	247,804	90,554	1,446,165	1,446,165	(7,052)	1,638,215	1,446,165	(192,050)
Contract services - labor	459,500	-	459,500	17,318	25,131	7,814	306,587	306,587	38,545	337,621	306,587	(31,034)
Professional services	2,593,788	-	2,593,788	79,149	208,350	129,201	1,078,785	1,078,785	(434,258)	1,473,552	1,078,785	(394,767)
Facility maintenance	1,328,871	-	1,328,871	84,650	106,109	21,459	796,561	796,561	21,387	759,393	796,561	37,168
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(53,691)	(40,527)	13,164	(253,959)	(253,959)	201,307	(324,651)	(253,959)	70,692
Permit, Fees & Other	1,787,462	-	1,787,462	142,688	230,844	88,155	852,661	852,661	(190,025)	890,870	852,661	(38,208)
Total operating expenses	18,429,351	-	18,429,351	1,219,137	1,567,919	348,782	9,889,324	9,889,324	(798,765)	10,037,862	9,889,324	(148,538)
Operating income(loss) before depreciation	4,216,478	-	4,216,478	626,657	447,803	(178,854)	3,545,125	3,545,125	1,023,147	2,054,089	3,545,125	1,491,036
Depreciation and amortization	4,217,984	-	4,217,984	349,549	349,549	-	2,446,842	2,446,842	(13,649)	2,465,454	2,446,842	(18,612)
Operating income(loss)	(1,506)	-	(1,506)	277,108	98,254	(178,854)	1,098,282	1,098,282	1,036,795	(411,366)	1,098,282	1,509,648
Non-operating revenues(expenses):												
Interest and investment earnings	523,400	-	523,400	37,820	79,317	41,497	402,970	402,970	97,653	313,192	402,970	89,778
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	6,477	6,477	6,477	16,353	6,477	(9,876)
Debt service interest expense	(574,159)	-	(574,159)	(1,596)	(122,884)	(121,289)	(263,944)	(263,944)	70,982	(434,156)	(263,944)	170,213
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	104,078	-	104,078	1,272	3,592	2,320	24,874	24,874	(35,838)	26,997	24,874	(2,122)
Total non-operating revenues(expenses) before transfers	53,319	-	53,319	37,497	(39,975)	(77,472)	170,378	170,378	139,275	(77,615)	170,378	247,992
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	1,674,799	1,674,799	91	1,326,423	1,674,799	348,467
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	-	160,695	16,055	32,643	16,589	186,269	186,269	92,530	668,612	186,269	(482,343)
Landfill processing fee transfer	11,325	-	11,325	1,818	16	(1,802)	25,697	25,697	19,091	56,797	25,697	(31,100)
ISF Fleet Use	2,101,799	-	2,101,799	175,031	176,177	1,146	1,234,295	1,234,295	8,245	1,356,705	1,234,295	(122,410)
Total transfers in	5,144,903	-	5,144,903	432,174	448,106	15,933	3,121,151	3,121,151	119,957	3,408,537	3,121,151	(287,386)
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	(239,270)	(239,270)	-	(1,680,635)	(1,674,890)	5,745	(1,326,423)	(1,674,890)	(348,467)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(160,695)	-	(160,695)	(16,055)	(32,643)	(16,589)	(186,269)	(186,269)	(92,530)	(666,038)	(186,269)	479,769
Intra-department labor transfer	(11,325)	-	(11,325)	(1,818)	(16)	1,802	(25,697)	(25,697)	(19,091)	(56,797)	(25,697)	31,100
Landfill processing fee transfer	(2,101,799)	-	(2,101,799)	(175,031)	(176,177)	(1,146)	(1,234,295)	(1,234,295)	(8,245)	(1,356,705)	(1,234,295)	122,410
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(49,530)	(50,454)	(924)	(366,832)	(360,241)	26,591	(787,011)	(360,241)	426,770
Total transfers out	(5,818,047)	-	(5,818,047)	(481,704)	(498,560)	(16,857)	(3,393,861)	(3,393,861)	(87,531)	(4,192,974)	(3,481,391)	711,582
Net transfers	(673,144)	-	(673,144)	(49,530)	(50,454)	(924)	(362,667)	(360,241)	32,427	(784,437)	(360,241)	424,196
Total non-operating revenues(expenses), net	(619,825)	-	(619,825)	(12,034)	(90,429)	(78,396)	(189,863)	(189,863)	171,701	(862,051)	(189,863)	672,188
Change in net assets before capital expenditures	(621,331)	-	(621,331)	265,075	7,824	(257,250)	908,419	908,419	1,208,497	(1,273,417)	908,419	2,181,836
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(621,331)	\$ -	(621,331)	\$ 265,075	\$ 7,824	(257,250)	\$ 908,419	\$ 908,419	\$ 1,208,497	(1,273,417)	\$ 908,419	\$ 2,181,836

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD Budget	FY19 YTD Actual	Variance	Prior FY18 YTD Actual	Current FY19 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	30,000	-	30,000	-	-	-	17,500	7,538	(9,962)	24	7,538	7,514
Operating materials and supplies	5,347,258	-	5,347,258	216,853	378,388	161,535	3,119,234	1,664,373	(1,454,861)	801,722	1,664,373	862,651
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,640,000	-	1,640,000	9,066	19,749	10,683	956,667	77,937	(878,730)	307,385	77,937	(229,448)
Facility maintenance	15,000	-	15,000	-	-	-	8,750	-	(8,750)	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	3,000	-	3,000	-	-	-	1,750	695	(1,055)	187	695	508
Total operating expenses	7,035,258	-	7,035,258	225,918	398,137	172,219	4,103,901	1,750,543	(2,353,357)	1,109,318	1,750,543	641,225
Operating income(loss) before depreciation	(7,035,258)	-	(7,035,258)	(225,918)	(398,137)	(172,219)	(4,103,901)	(1,750,543)	2,353,357	(1,109,318)	(1,750,543)	(641,225)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(7,035,258)	-	(7,035,258)	(225,918)	(398,137)	(172,219)	(4,103,901)	(1,750,543)	2,353,357	(1,109,318)	(1,750,543)	(641,225)
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	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses), net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets before capital expenditures	(7,035,258)	-	(7,035,258)	(225,918)	(398,137)	(172,219)	(4,103,901)	(1,750,543)	2,353,357	(1,111,892)	(1,750,543)	(638,651)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$(7,035,258)	-	\$(7,035,258)	\$(225,918)	\$(398,137)	\$(172,219)	\$(4,103,901)	\$(1,750,543)	2,353,357	\$(1,111,892)	\$(1,750,543)	\$(638,651)

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 1,753,391	\$ -	\$ 1,753,391	\$ 144,219	\$ 159,988	\$ 15,769	\$ 1,022,811	\$ 941,485	\$ (81,327)	\$ 812,308	\$ 941,485	\$ 129,177
Revenue - Other	-	-	-	-	-	-	-	3,853	3,853	3,553	3,853	300
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,753,391	-	1,753,391	144,219	159,988	15,769	1,022,811	945,337	(77,474)	815,861	945,337	129,476
Operating expenses:												
Salaries, benefits and contract labor	2,472,110	-	2,472,110	190,296	182,853	(7,443)	1,426,217	1,397,992	(28,225)	1,354,411	1,397,992	43,581
Management and administrative	536,835	-	536,835	33,353	21,060	(12,293)	313,154	200,160	(112,993)	93,300	200,160	106,860
Operating materials and supplies	65,937	-	65,937	3,361	4,181	820	38,463	15,421	(23,043)	7,320	15,421	8,100
Contract services - labor	25,000	-	25,000	-	-	-	14,583	-	(14,583)	40,264	-	(40,264)
Professional services	1,138,324	-	1,138,324	65,386	106,435	41,049	664,022	513,129	(150,893)	600,260	513,129	(87,131)
Facility maintenance	244,514	-	244,514	16,909	18,618	1,709	142,633	135,607	(7,027)	93,217	135,607	42,390
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	139,960	-	139,960	2,764	6,078	3,314	81,643	74,460	(7,183)	84,786	74,460	(10,326)
Total operating expenses	4,622,680	-	4,622,680	312,069	339,225	27,156	2,680,716	2,336,769	(343,947)	2,273,559	2,336,769	63,210
Operating income(loss) before depreciation	(2,869,289)	-	(2,869,289)	(167,850)	(179,237)	(11,387)	(1,657,905)	(1,391,432)	266,473	(1,457,698)	(1,391,432)	66,266
Depreciation and amortization	75,011	-	75,011	6,251	6,251	-	43,756	43,757	0	43,757	43,757	-
Operating income(loss)	(2,944,300)	-	(2,944,300)	(174,101)	(185,488)	(11,387)	(1,701,661)	(1,435,189)	266,473	(1,501,455)	(1,435,189)	66,266
Non-operating revenues(expenses):												
Interest and investment earnings	75,000	-	75,000	(45,602)	28,523	74,125	43,750	36,967	(6,783)	17,904	36,967	19,063
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	(3,288)	-	(3,288)	-	-	-	(1,918)	339	2,257	-	339	339
Total non-operating revenues(expenses) before transfers	71,712	-	71,712	(45,602)	28,523	74,125	41,832	37,305	(4,527)	17,904	37,305	19,401
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	1,674,799	1,674,890	91	1,326,423	1,674,890	348,467
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	204	204	-	6,780	6,780	15,579	6,780	(8,799)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	371	437	65	3,313	2,071	(1,243)	1,891	2,071	179
Total transfers in	2,876,764	-	2,876,764	239,641	239,911	269	1,678,112	1,683,741	5,628	1,343,893	1,683,741	339,847
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	(323,758)	-	323,758
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(4,176)	-	(4,176)	(712)	(775)	(63)	(2,436)	(4,433)	(1,997)	(3,887)	(4,433)	(547)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(4,176)	-	(4,176)	(712)	(775)	(63)	(2,436)	(4,433)	(1,997)	(327,644)	(4,433)	323,211
Net transfers	2,872,588	-	2,872,588	238,929	239,135	206	1,675,676	1,679,307	3,631	1,016,249	1,679,307	663,058
Total non-operating revenues(expenses), net	2,944,300	-	2,944,300	193,327	267,658	74,331	1,717,508	1,716,613	(895)	1,034,153	1,716,613	682,460
Change in net assets before capital expenditures	0	-	0	19,226	82,170	62,944	15,847	281,424	265,577	(467,302)	281,424	748,726
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 0	\$ -	\$ 0	\$ 19,226	\$ 82,170	\$ 62,944	\$ 15,847	\$ 281,424	\$ 265,577	\$ (467,302)	\$ 281,424	\$ 748,726

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted	Adjustments	Adjusted	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD	FY19 YTD	Variance	Prior FY18	Current FY19	Variance
	Budget		Budget				Budget	Actual		YTD Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ 5,818,885	-	\$ 5,818,885	\$ 545,735	\$ 684,163	\$ 138,428	\$ 3,394,349	\$ 3,784,672	\$ 390,323	\$ 3,076,579	\$ 3,784,672	\$ 708,093
Revenue - Other	10,626	-	10,626	886	886	-	6,199	6,292	93	7,985	6,292	(1,694)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	5,829,511	-	5,829,511	546,620	685,048	138,428	3,400,548	3,790,964	390,416	3,084,565	3,790,964	706,399
Operating expenses:												
Salaries, benefits and contract labor	3,663,816	-	3,663,816	272,640	278,339	5,699	2,113,740	2,003,169	(110,571)	1,865,372	2,003,169	137,797
Management and administrative	79,541	-	79,541	4,180	2,465	(1,715)	46,399	28,956	(17,443)	28,548	28,956	408
Operating materials and supplies	708,336	-	708,336	84,545	111,065	26,520	413,196	525,902	112,706	452,169	525,902	73,733
Contract services - labor	252,000	-	252,000	4,244	11,145	6,901	147,000	65,547	(81,453)	4,711	65,547	60,836
Professional services	326,949	-	326,949	3,289	2,669	(620)	190,720	22,216	(168,504)	19,895	22,216	2,321
Facility maintenance	42,252	-	42,252	12,591	14,897	2,306	24,647	82,356	57,709	78,892	82,356	3,465
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	30,150	-	30,150	27,058	6,162	(20,896)	17,588	45,070	27,483	37,148	45,070	7,922
Total operating expenses	5,103,044	-	5,103,044	408,547	426,741	18,195	2,953,290	2,773,217	(180,072)	2,486,735	2,773,217	286,482
Operating income(loss) before depreciation	726,467	-	726,467	138,073	258,307	120,233	447,258	1,017,747	570,488	597,830	1,017,747	419,917
Depreciation and amortization	156,563	-	156,563	13,047	13,047	-	91,328	91,329	0	91,329	91,329	-
Operating income(loss)	569,904	-	569,904	125,027	245,260	120,233	355,930	926,418	570,488	506,501	926,418	419,917
Non-operating revenues(expenses):												
Interest and investment earnings	3,400	-	3,400	16,171	-	(16,171)	1,983	33,812	31,829	15,870	33,812	17,942
Gain(loss) on sales and/or disposals of asset	-	-	-	(133)	(133)	-	(24,396)	(11,750)	12,646	(12,740)	(11,750)	990
Debt service interest expense	(41,822)	-	(41,822)	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	107,366	-	107,366	1,272	3,592	2,320	62,630	24,536	(38,094)	26,954	24,536	(2,418)
Total non-operating revenues(expenses) before transfers	68,944	-	68,944	17,310	3,459	(13,850)	40,217	46,598	6,380	30,084	46,598	16,514
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	118,135	-	118,135	12,519	26,597	14,079	68,912	151,859	82,947	346,240	151,859	(194,380)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	1,478	2,559	1,081	5,027	17,343	12,316	32,844	17,343	(15,501)
Total transfers in	126,753	-	126,753	13,997	29,156	15,160	73,939	169,202	95,263	379,084	169,202	(209,881)
Overhead cost allocation - CA	(818,018)	-	(818,018)	(67,338)	(67,338)	-	(477,177)	(471,366)	5,811	(336,763)	(471,366)	(134,603)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	(6,018)	(6,018)	(1,485)	(6,018)	(4,533)
Landfill processing fee transfer	(412,495)	-	(412,495)	(34,257)	(34,259)	(2)	(240,622)	(239,821)	801	(257,945)	(239,821)	18,124
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,230,513)	-	(1,230,513)	(101,595)	(101,597)	(2)	(717,799)	(717,205)	594	(596,193)	(717,205)	(121,012)
Net transfers	(1,103,760)	-	(1,103,760)	(87,598)	(72,441)	15,157	(643,860)	(548,003)	95,857	(217,109)	(548,003)	(330,893)
Total non-operating revenues(expenses), net	(1,034,816)	-	(1,034,816)	(70,288)	(68,982)	1,307	(603,643)	(501,405)	102,238	(187,026)	(501,405)	(314,380)
Change in net assets before capital expenditures	(464,913)	-	(464,913)	54,738	176,278	121,540	(247,713)	425,013	672,726	319,476	425,013	105,537
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(464,913)	-	(464,913)	54,738	176,278	121,540	(247,713)	425,013	672,726	319,476	425,013	105,537

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 14,296,477	\$ -	\$ 14,296,477	\$ 1,054,148	\$ 1,127,894	\$ 73,746	\$ 8,339,612	\$ 7,457,600	\$ (882,011)	\$ 7,028,741	\$ 7,457,600	\$ 428,859
Revenue - Other	155,800	-	155,800	8,089	30,895	22,806	90,883	120,980	30,097	162,103	120,980	(41,123)
Reimb from Outside Agencies	-	-	-	-	-	-	-	161,350	161,350	-	161,350	161,350
Total operating revenues	14,452,277	-	14,452,277	1,062,237	1,158,789	96,553	8,430,495	7,739,930	(690,565)	7,190,844	7,739,930	549,087
Operating expenses:												
Salaries, benefits and contract labor	3,167,074	-	3,167,074	250,580	264,160	13,580	1,827,158	1,723,124	(104,034)	1,623,642	1,723,124	99,482
Management and administrative	34,000	-	34,000	1,230	717	(513)	19,833	11,206	(8,627)	8,302	11,206	2,904
Operating materials and supplies	929,956	-	929,956	10,035	64,739	54,704	542,474	370,656	(171,818)	600,493	370,656	(229,837)
Contract services - labor	140,000	-	140,000	8,376	13,770	5,394	81,667	219,559	137,892	245,219	219,559	(25,661)
Professional services	872,416	-	872,416	10,108	79,886	69,778	508,909	479,860	(29,050)	748,423	479,860	(268,563)
Facility maintenance	309,810	-	309,810	26,799	41,097	14,297	180,723	362,843	182,120	317,308	362,843	45,535
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,396,502	-	1,396,502	68,761	194,246	125,485	814,626	625,491	(189,135)	669,627	625,491	(44,136)
Total operating expenses	6,849,758	-	6,849,758	375,890	658,616	282,727	3,975,390	3,792,738	(182,653)	4,213,014	3,792,738	(420,276)
Operating income(loss) before depreciation	7,602,519	-	7,602,519	686,347	500,173	(186,174)	4,455,105	3,947,192	(507,912)	2,977,830	3,947,192	969,363
Depreciation and amortization	2,479,872	-	2,479,872	206,656	206,656	-	1,446,592	1,446,592	(0)	1,447,079	1,446,592	(487)
Operating income(loss)	5,122,647	-	5,122,647	479,691	293,517	(186,174)	3,008,513	2,500,601	(507,912)	1,530,751	2,500,601	969,850
Non-operating revenues(expenses):												
Interest and investment earnings	248,000	-	248,000	45,091	20,416	(24,674)	144,667	198,246	53,579	151,156	198,246	47,090
Gain(loss) on sales and/or disposals of asset	-	-	-	(453)	(121,741)	(121,289)	(217,113)	(181,975)	35,138	(339,994)	(181,975)	158,019
Debt service interest expense	(372,193)	-	(372,193)	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	43	-	(43)
Total non-operating revenues(expenses) before transfers	(124,193)	-	(124,193)	44,638	(101,325)	(145,963)	(72,446)	16,271	88,717	(188,795)	16,271	205,067
Overhead cost allocation - CA	-	-	-	(1,985,218)	(165,444)	-	(1,158,044)	(1,158,108)	(64)	(837,956)	(1,158,108)	(320,152)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	20,960	-	20,960	3,536	5,842	2,306	12,227	27,630	15,403	297,339	27,630	(269,710)
Landfill processing fee transfer	11,325	-	11,325	1,818	16	(1,802)	6,606	25,697	19,091	56,797	25,697	(31,100)
ISF Fleet Use	3,060	-	3,060	-	-	-	1,785	-	(1,785)	-	-	-
Total transfers in	35,345	-	35,345	5,354	5,858	504	20,618	53,327	32,709	354,136	53,327	(300,810)
Overhead cost allocation - CA	(1,985,218)	-	(1,985,218)	(165,444)	(165,444)	-	(1,158,044)	(1,158,108)	(64)	(837,956)	(1,158,108)	(320,152)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(70,029)	-	(70,029)	(7,122)	(15,659)	(8,537)	(40,850)	(81,684)	(40,834)	(241,001)	(81,684)	159,316
Intra-department labor transfer	-	-	-	(1,565,547)	(131,419)	(769)	(913,236)	(923,083)	(9,847)	(1,038,247)	(923,083)	115,164
Landfill processing fee transfer	(663,140)	-	(663,140)	(49,530)	(50,454)	(924)	(386,832)	(360,241)	26,591	(787,011)	(360,241)	426,770
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	(4,283,934)	-	(4,283,934)	(352,746)	(362,977)	(10,230)	(2,498,962)	(2,523,116)	(24,154)	(2,904,214)	(2,523,116)	381,099
Total transfers out	(4,248,589)	-	(4,248,589)	(347,392)	(357,119)	(9,727)	(2,478,344)	(2,469,789)	8,554	(2,550,078)	(2,469,789)	80,289
Total non-operating revenues(expenses), net	(4,372,782)	-	(4,372,782)	(302,755)	(458,444)	(155,689)	(2,550,789)	(2,453,518)	97,272	(2,738,874)	(2,453,518)	285,356
Change in net assets before capital expenditures	749,865	-	749,865	176,936	(164,927)	(341,864)	457,723	47,083	(410,640)	(1,208,123)	47,083	1,255,205
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 749,865	\$ -	\$ 749,865	\$ 176,936	\$ (164,927)	\$ (341,864)	\$ 457,723	\$ 47,083	\$ (410,640)	\$ (1,208,123)	\$ 47,083	\$ 1,255,205

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	118,033	-	118,033	-	-	-	68,096	-	(68,096)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	615	-	(615)	11	-	(11)
Operating materials and supplies	140,500	-	140,500	1,626	12,238	10,612	81,958	53,216	(28,742)	94,925	53,216	(41,708)
Contract services - labor	42,500	-	42,500	4,697	216	(4,481)	24,792	21,481	(3,310)	47,427	21,481	(25,946)
Professional services	230,100	-	230,100	367	15,911	15,544	134,225	57,130	(77,095)	80,636	57,130	(23,505)
Facility maintenance	127,500	-	127,500	804	2,030	1,225	74,375	12,146	(62,229)	16,854	12,146	(4,708)
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(53,691)	(40,527)	13,164	(455,266)	(253,959)	201,307	(324,651)	(253,959)	70,692
Permit, Fees & Other	75,350	-	75,350	40,109	8,712	(31,397)	43,954	60,441	16,487	39,109	60,441	21,332
Total operating expenses	(45,419)	-	(45,419)	(6,088)	(1,421)	4,667	(27,251)	(49,543)	(22,292)	(45,689)	(49,543)	(3,854)
Operating income(loss) before depreciation	45,419	-	45,419	6,088	1,421	(4,667)	27,251	49,543	22,292	45,689	49,543	3,854
Depreciation and amortization	14,559	-	14,559	1,421	1,421	-	8,493	9,944	1,451	9,944	9,944	-
Operating income(loss)	30,860	-	30,860	4,667	0	(4,667)	18,758	39,600	20,841	35,745	39,600	3,854
Non-operating revenues(expenses):												
Interest and investment earnings	190,000	-	190,000	11,784	30,378	18,594	110,833	112,874	2,041	115,132	112,874	(2,258)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	190,000	-	190,000	11,784	30,378	18,594	110,833	112,874	2,041	115,132	112,874	(2,258)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,218)	-	(24,218)	(4,667)	(5,710)	(1,043)	(14,127)	(42,584)	(28,456)	(33,612)	(42,584)	(8,972)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	-	(312)	(312)	(3,875)	(3,038)	837	(3,371)	(3,038)	333
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(30,860)	-	(30,860)	(4,667)	(6,022)	(1,355)	(18,002)	(45,622)	(27,620)	(36,982)	(45,622)	(8,640)
Net transfers	(30,860)	-	(30,860)	(4,667)	(6,022)	(1,355)	(18,002)	(45,622)	(27,620)	(36,982)	(45,622)	(8,640)
Total non-operating revenues(expenses), net	159,140	-	159,140	7,117	24,356	17,239	92,832	67,253	(25,579)	78,150	67,253	(10,897)
Change in net assets before capital expenditures	190,000	-	190,000	11,784	24,356	12,572	111,590	106,852	(4,738)	113,895	106,852	(7,043)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	190,000	-	190,000	11,784	24,356	12,572	111,590	106,852	(4,738)	113,895	106,852	(7,043)

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual			
Operating revenues:											
Revenue - Trade	\$ 560,650	-	\$ 560,650	\$ 72,087	\$ (7,363)	\$ (79,450)	\$ 327,046	\$ 905,432	\$ 874,841	\$ 905,432	\$ 30,592
Revenue - Other	50,000	-	50,000	20,631	19,260	(1,372)	29,167	52,534	125,841	52,534	(73,307)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	610,650	-	610,650	92,718	11,896	(80,822)	356,213	957,967	1,000,682	957,967	(42,715)
Operating expenses:											
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	(6,278)	-	6,278
Management and administrative	47,500	-	47,500	3,872	3,958	86	27,708	30,326	29,167	30,326	1,159
Operating materials and supplies	181,000	-	181,000	305	16,147	15,842	105,583	175,338	209,236	175,338	(33,898)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-
Professional services	25,000	-	25,000	-	3,450	3,450	14,583	6,450	24,339	6,450	(17,889)
Facility maintenance	50,000	-	50,000	3,077	350	(2,727)	29,167	13,117	12,495	13,117	622
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	140,500	-	140,500	3,927	15,516	11,588	81,958	45,002	59,623	45,002	(14,621)
Total operating expenses	444,000	-	444,000	11,182	39,421	28,239	259,000	270,233	328,581	270,233	(58,348)
Operating income(loss) before depreciation	166,650	-	166,650	81,537	(27,525)	(109,061)	97,213	687,734	672,101	687,734	15,633
Depreciation and amortization	1,004,788	-	1,004,788	83,732	83,732	-	586,126	586,126	586,126	586,126	-
Operating income(loss)	(838,138)	-	(838,138)	(2,196)	(111,257)	(109,061)	(488,914)	101,608	85,975	101,608	15,633
Non-operating revenues(expenses):											
Interest and investment earnings	2,000	-	2,000	4,802	-	(4,802)	1,167	10,166	5,949	10,166	4,218
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(160,144)	-	(160,144)	(1,010)	(1,010)	-	(93,417)	(70,219)	(81,423)	(70,219)	11,203
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(158,144)	-	(158,144)	3,792	(1,010)	(4,802)	(92,251)	(60,053)	(75,474)	(60,053)	15,421
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	(77,852)	-	(77,852)	(6,488)	(6,488)	-	(45,414)	(45,416)	(151,704)	(45,416)	106,288
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(20,960)	-	(20,960)	(976)	(2,378)	(1,402)	(12,227)	(5,428)	(13,913)	(5,428)	8,485
Landfill processing fee transfer	(11,325)	-	(11,325)	(1,818)	(16)	1,802	(6,606)	(25,697)	(56,797)	(25,697)	31,100
ISF Fleet Use	(112,939)	-	(112,939)	(9,412)	(9,412)	-	(65,881)	(65,881)	(53,256)	(65,881)	(12,625)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(223,076)	-	(223,076)	(18,693)	(18,293)	400	(130,128)	(142,422)	(275,670)	(142,422)	133,248
Net transfers	(223,076)	-	(223,076)	(18,693)	(18,293)	400	(130,128)	(142,422)	(275,670)	(142,422)	133,248
Total non-operating revenues(expenses), net	(381,220)	-	(381,220)	(14,901)	(19,303)	(4,402)	(222,378)	(202,475)	(351,144)	(202,475)	148,669
Change in net assets before capital expenditures	(1,219,358)	-	(1,219,358)	(17,097)	(130,560)	(113,464)	(711,292)	(100,867)	(265,169)	(100,867)	164,302
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,219,358)	-	(1,219,358)	(17,097)	(130,560)	(113,464)	(711,292)	(100,867)	(265,169)	(100,867)	164,302

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2018	Jan 31, 2019	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	250	250	-	-	250	250
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues							250	250			250	250
Operating expenses:												
Salaries, benefits and contract labor	308,014	-	308,014	25,540	26,300	760	177,700	196,705	19,005	192,607	196,705	4,098
Management and administrative	120,979	-	120,979	10,083	10,356	273	70,571	70,883	312	73,779	70,883	(2,896)
Operating materials and supplies	465,500	-	465,500	57,377	39,433	(17,944)	271,542	305,632	34,091	274,072	305,632	31,560
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	583	-	(583)	-	-	-
Facility maintenance	554,795	-	554,795	24,469	29,117	4,647	323,630	190,493	(133,138)	240,627	190,493	(50,135)
Contra-Post Closure Expenses	-	-	-	-	-	-	2,917	-	(2,917)	576	-	1,620
Permit, Fees & Other	5,000	-	5,000	69	130	61	-	2,197	(2,197)	-	2,197	1,620
Total operating expenses	1,455,288		1,455,288	117,538	105,335	(12,202)	846,944	765,910	(81,034)	781,662	765,910	(15,753)
Operating income(loss) before depreciation	(1,455,288)		(1,455,288)	(117,538)	(105,335)	12,202	(846,944)	(765,660)	81,284	(781,662)	(765,660)	16,003
Depreciation and amortization	487,191	-	487,191	38,442	38,442	-	284,195	269,095	(15,099)	287,220	269,095	(18,125)
Operating income(loss)	(1,942,479)		(1,942,479)	(155,980)	(143,778)	12,202	(1,131,138)	(1,034,755)	96,383	(1,068,883)	(1,034,755)	34,128
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	5,575	-	(5,575)	2,917	10,905	7,989	7,182	10,905	3,723
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	6,477	6,477	16,353	6,477	(9,876)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	5,000		5,000	5,575	-	(5,575)	2,917	17,382	14,465	23,535	17,382	(6,153)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,600	-	21,600	-	-	-	12,600	-	(12,600)	9,454	-	(9,454)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,084,441	-	2,084,441	173,182	173,182	-	1,215,924	1,214,881	(1,043)	1,321,970	1,214,881	(107,089)
Total transfers in	2,106,041		2,106,041	173,182	173,182		1,228,524	1,214,881	(13,643)	1,331,424	1,214,881	(116,543)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,488)	-	(45,488)	(3,290)	(8,897)	(5,607)	(26,535)	(50,555)	(24,020)	(52,271)	(50,555)	1,716
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	1,961	1,961	-	1,961	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(45,488)		(45,488)	(3,290)	(8,897)	(5,607)	(26,535)	(48,594)	(22,059)	(52,271)	(48,594)	3,677
Net transfers	2,060,553		2,060,553	169,892	164,285	(5,607)	1,201,989	1,166,287	(35,702)	1,279,153	1,166,287	(112,866)
Total non-operating revenues(expenses), net	2,065,553		2,065,553	175,467	164,285	(11,181)	1,204,906	1,183,669	(21,237)	1,302,688	1,183,669	(119,019)
Change in net assets before capital expenditures	123,074		123,074	19,487	20,507	1,021	73,768	148,914	75,146	233,805	148,914	(84,892)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-		-	-	-	-	-	-	-	-	-	-
Change in net assets	123,074		123,074	19,487	20,507	1,021	73,768	148,914	75,146	233,805	148,914	(84,892)

This page is intentionally blank