

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Budget Adjustments	Adjusted Budget	Feb 28, 2019	Mar 31, 2019	Variance	FY19 YTD		FY18		Variance
							Budget	Actual	YTD Actual	Actual	
Operating revenues:											
Revenue - Trade	\$ 22,429,403	\$ 317,380	\$ 22,746,783	\$ 1,813,798	\$ 1,850,567	\$ 36,769	\$ 17,060,087	\$ 16,753,555	\$ 20,012,896	\$ 16,753,555	\$ (3,259,341)
Revenue - Other	216,426	-	216,426	15,917	16,745	828	162,320	216,570	2,189,066	216,570	(1,972,497)
Reimb from Outside Agencies	-	-	-	-	-	-	162,320	161,350	2,189,066	161,350	161,350
Total operating revenues	22,645,829	317,380	22,963,209	1,829,715	1,867,311	37,597	17,222,407	17,131,474	22,201,962	17,131,474	(5,070,488)
Operating expenses:											
Salaries, benefits and contract labor	9,729,047	-	9,729,047	781,350	705,156	(76,194)	7,109,688	6,807,496	6,501,503	6,807,496	305,993
Management and administrative	819,909	-	819,909	53,676	11,863	(41,812)	614,932	407,071	261,165	407,071	145,907
Operating materials and supplies	2,491,229	29,062	2,520,291	248,479	305,490	57,011	1,890,218	2,000,134	2,049,582	2,000,134	(49,447)
Contract services - labor	459,500	-	459,500	7,769	5,021	(2,748)	344,625	319,378	598,694	319,378	(279,317)
Professional services	2,593,788	18,000	2,611,788	159,615	107,457	(52,158)	1,958,841	1,345,858	2,061,931	1,345,858	(716,073)
Facility maintenance	1,328,871	(4,393)	1,324,478	90,055	175,451	85,396	993,359	1,062,067	1,139,826	1,062,067	(77,759)
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(33,081)	(14,756)	18,325	(585,342)	(301,795)	(397,810)	(301,795)	96,015
Permit, Fees & Other	1,787,462	-	1,787,462	84,801	210,482	125,681	1,340,596	1,147,945	1,028,610	1,147,945	119,335
Total operating expenses	18,429,351	42,669	18,472,020	1,392,665	1,506,165	113,500	13,666,918	12,788,154	13,243,500	12,788,154	(465,347)
Operating income(loss) before depreciation	4,216,478	274,711	4,491,189	437,050	361,146	(75,903)	3,555,489	4,343,321	8,958,462	4,343,321	(4,615,141)
Depreciation and amortization	4,217,984	-	4,217,984	489,209	440,579	(48,630)	3,163,488	3,376,629	3,167,830	3,376,629	208,800
Operating income(loss)	(1,506)	274,711	273,205	(52,159)	(79,432)	(27,274)	392,001	966,691	5,790,632	966,691	(4,823,941)
Non-operating revenues(expenses):											
Interest and investment earnings	523,400	-	523,400	80,755	74,532	(6,224)	392,550	558,257	395,570	558,257	162,687
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	6,477	16,573	6,477	(10,096)
Debt service interest expense	(574,159)	-	(574,159)	(21,041)	(21,910)	(869)	(430,619)	(306,894)	(437,194)	(306,894)	130,299
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	104,078	-	104,078	3,592	3,592	-	78,058	32,059	34,882	32,059	(2,822)
Total non-operating revenues(expenses) before transfers	53,319	-	53,319	63,307	56,214	(7,093)	39,989	289,899	9,831	289,899	280,069
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	2,153,313	2,153,430	1,705,401	2,153,430	448,029
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	-	160,695	12,843	13,990	1,147	120,521	213,102	981,650	213,102	(768,549)
Landfill processing fee transfer	11,325	-	11,325	12	-	(12)	8,494	25,709	17,489	25,709	8,219
ISF Fleet Use	2,101,799	-	2,101,799	174,287	175,305	1,018	1,576,349	1,583,886	1,740,154	1,583,886	(156,268)
Total transfers in	5,144,903	-	5,144,903	426,412	428,565	2,153	3,858,677	3,976,127	4,444,695	3,976,127	(468,568)
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	(239,270)	(239,270)	-	(2,160,816)	(2,153,430)	(1,705,401)	(2,153,430)	(448,029)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(160,695)	-	(160,695)	(12,843)	(13,990)	(1,147)	(120,521)	(213,102)	(979,076)	(213,102)	765,975
Intra-department labor transfer	(11,325)	-	(11,325)	(12)	-	12	(8,494)	(25,709)	(17,489)	(25,709)	(8,219)
Landfill processing fee transfer	(2,101,799)	-	(2,101,799)	(174,287)	(175,305)	(1,018)	(1,576,349)	(1,583,886)	(1,740,154)	(1,583,886)	156,268
ISF Fleet Use	(663,140)	-	(663,140)	(46,770)	(50,875)	(4,106)	(497,355)	(457,886)	(440,425)	(457,886)	(17,461)
Provision for landfill closure/postclosure	(5,818,047)	-	(5,818,047)	(473,181)	(479,440)	(6,259)	(4,363,535)	(4,434,013)	(4,882,546)	(4,434,013)	448,533
Total transfers out	(6,313,144)	-	(6,313,144)	(46,770)	(50,875)	(4,106)	(504,858)	(457,886)	(437,851)	(457,886)	(20,035)
Net transfers	(6,313,144)	-	(6,313,144)	(46,770)	(50,875)	(4,106)	(504,858)	(457,886)	(437,851)	(457,886)	(20,035)
Total non-operating revenues(expenses), net	(619,825)	-	(619,825)	16,538	5,339	(11,198)	(464,869)	(167,987)	(428,020)	(167,987)	260,033
Change in net assets before capital expenditures	(621,331)	274,711	(346,620)	(35,621)	(74,093)	(38,472)	(72,868)	798,705	5,362,612	798,705	(4,563,907)
Capital expenditures	7,035,258	240,484	7,275,742	1,209,163	123,509	(1,085,654)	5,456,806	3,083,214	1,387,071	3,083,214	1,696,144
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	7,035,258	240,484	7,275,742	1,209,163	123,509	(1,085,654)	5,456,806	3,083,214	1,387,071	3,083,214	1,696,144
Change in net assets	(7,656,589)	34,227	(7,622,362)	(1,244,784)	(197,602)	1,047,182	(5,529,675)	(2,284,510)	3,975,541	(2,284,510)	(6,260,051)

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019	Mar 31, 2019	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 22,429,403	\$ 317,380	\$ 22,746,783	\$ 1,813,798	\$ 1,850,567	\$ 36,769	\$ 17,060,087	\$ 16,753,555	\$ (306,532)	\$ 20,012,896	\$ 16,753,555	\$ (3,259,341)
Revenue - Other	216,426	-	216,426	15,917	16,745	828	162,320	216,570	54,250	2,189,066	216,570	(1,972,497)
Reimb from Outside Agencies	-	-	-	-	-	-	-	161,350	161,350	-	161,350	161,350
Total operating revenues	22,645,829	317,380	22,963,209	1,829,715	1,867,311	37,597	17,222,407	17,131,474	(90,932)	22,201,962	17,131,474	(5,070,488)
Operating expenses:												
Salaries, benefits and contract labor	9,729,047	-	9,729,047	781,350	705,156	(76,194)	7,109,688	6,807,496	(302,192)	6,501,503	6,807,496	305,993
Management and administrative	819,909	-	819,909	53,676	11,863	(41,812)	614,932	407,071	(207,861)	261,165	407,071	145,907
Operating materials and supplies	2,491,229	29,062	2,520,291	248,479	305,490	57,011	1,890,218	2,000,134	109,916	2,049,582	2,000,134	(49,447)
Contract services - labor	459,500	-	459,500	7,769	5,021	(2,748)	344,625	319,378	(25,247)	598,694	319,378	(79,317)
Professional services	2,593,788	18,000	2,611,788	159,615	107,457	(52,158)	1,958,841	1,345,858	(612,983)	2,061,931	1,345,858	(716,073)
Facility maintenance	1,328,871	(4,393)	1,324,478	90,055	175,451	85,396	993,359	1,062,067	68,708	1,139,826	1,062,067	(77,759)
Contra-Post Closure Expenses	-	-	(780,456)	(33,081)	(14,756)	18,325	(585,342)	(301,795)	283,547	(397,810)	(301,795)	96,015
Permit, Fees & Other	1,787,462	-	1,787,462	84,801	210,482	125,681	1,340,596	1,147,945	(192,652)	1,028,610	1,147,945	119,335
Total operating expenses	18,429,351	42,669	18,472,020	1,392,665	1,506,165	113,500	13,666,918	12,788,154	(878,764)	13,243,500	12,788,154	(465,347)
Operating income(loss) before depreciation	4,216,478	274,711	4,491,189	437,050	361,146	(75,903)	3,555,489	4,343,321	787,832	8,958,462	4,343,321	(4,615,141)
Depreciation and amortization	4,217,984	-	4,217,984	489,209	440,579	(48,630)	3,163,488	3,376,629	213,141	3,167,830	3,376,629	208,800
Operating income(loss)	(1,506)	274,711	273,205	(52,159)	(79,432)	(27,274)	392,001	966,691	574,691	5,790,632	966,691	(4,823,941)
Non-operating revenues(expenses):												
Interest and investment earnings	523,400	-	523,400	80,755	74,532	(6,224)	392,550	558,257	165,707	395,570	558,257	162,687
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	6,477	6,477	16,573	6,477	(10,096)
Debt service interest expense	(574,159)	-	(574,159)	(21,041)	(21,910)	(869)	(430,619)	(306,894)	123,725	(437,194)	(306,894)	130,299
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	104,078	-	104,078	3,592	3,592	-	78,058	32,059	(45,999)	34,882	32,059	(2,822)
Total non-operating revenues(expenses) before transfers	53,319	-	53,319	63,307	56,214	(7,093)	39,989	289,899	249,910	9,831	289,899	280,069
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	2,153,313	2,153,430	117	1,705,401	2,153,430	448,029
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	-	160,695	12,843	13,990	1,147	120,521	213,102	92,581	981,650	213,102	(768,549)
Landfill processing fee transfer	11,325	-	11,325	12	(12)	(24)	8,494	25,709	17,215	17,489	25,709	8,219
ISF Fleet Use	2,101,799	-	2,101,799	174,287	175,305	1,018	1,576,349	1,583,886	7,537	1,740,154	1,583,886	(156,268)
Total transfers in	5,144,903	-	5,144,903	426,412	428,565	2,153	3,858,677	3,976,127	117,450	4,444,695	3,976,127	(468,568)
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	(239,270)	(239,270)	-	(2,160,816)	(2,153,430)	7,386	(1,705,401)	(2,153,430)	(448,029)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(160,695)	-	(160,695)	(12,843)	(13,990)	(1,147)	(120,521)	(213,102)	(92,581)	(979,076)	(213,102)	765,975
Intra-department labor transfer	(11,325)	-	(11,325)	(12)	(12)	24	(8,494)	(25,709)	(17,215)	(17,489)	(25,709)	(8,219)
Landfill processing fee transfer	(2,101,799)	-	(2,101,799)	(174,287)	(175,305)	(1,018)	(1,576,349)	(1,583,886)	(7,537)	(1,740,154)	(1,583,886)	156,268
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(46,770)	(50,875)	(4,106)	(497,355)	(457,886)	39,469	(440,425)	(457,886)	(17,461)
Total transfers out	(5,818,047)	-	(5,818,047)	(473,181)	(479,440)	(6,259)	(4,363,535)	(4,434,013)	(70,477)	(4,882,546)	(4,434,013)	448,533
Net transfers	(673,144)	-	(673,144)	(46,770)	(50,875)	(4,106)	(504,858)	(457,886)	46,972	(437,851)	(457,886)	(20,035)
Total non-operating revenues(expenses), net	(619,825)	-	(619,825)	16,538	5,339	(11,198)	(464,869)	(167,987)	296,882	(428,020)	(167,987)	260,033
Change in net assets before capital expenditures	(621,331)	274,711	(346,621)	(35,621)	(74,093)	(38,472)	(72,868)	798,705	871,573	5,362,612	798,705	(4,563,907)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(621,331)	274,711	(346,621)	(35,621)	(74,093)	(38,472)	(72,868)	798,705	871,573	5,362,612	798,705	(4,563,907)

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019	Mar 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	-	-	-	22,500	7,538	(14,962)	170	7,538	7,369
Operating materials and supplies	5,347,258	240,484	5,587,742	1,204,404	123,509	(1,080,895)	4,190,806	2,992,286	(1,198,521)	1,020,032	2,992,286	1,972,254
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,640,000	-	1,640,000	2,730	-	(2,730)	1,230,000	80,667	(1,149,333)	359,616	80,667	(278,949)
Facility maintenance	15,000	-	15,000	1,833	-	(1,833)	11,250	1,833	(9,417)	-	1,833	1,833
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	3,000	-	3,000	196	-	(196)	2,250	891	(1,359)	4,680	891	(3,789)
Total operating expenses	7,035,258	240,484	7,275,742	1,209,163	123,509	(1,085,654)	5,456,806	3,083,214	(2,373,592)	1,384,497	3,083,214	1,698,718
Operating income(loss) before depreciation	(7,035,258)	(240,484)	(7,275,742)	(1,209,163)	(123,509)	1,085,654	(5,456,806)	(3,083,214)	2,373,592	(1,384,497)	(3,083,214)	(1,698,718)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(7,035,258)	(240,484)	(7,275,742)	(1,209,163)	(123,509)	1,085,654	(5,456,806)	(3,083,214)	2,373,592	(1,384,497)	(3,083,214)	(1,698,718)
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)	(240,484)	(7,275,742)	(1,209,163)	(123,509)	1,085,654	(5,456,806)	(3,083,214)	2,373,592	(1,387,071)	(3,083,214)	(1,698,144)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(7,035,258)	(240,484)	(7,275,742)	\$(1,209,163)	\$(123,509)	\$(1,085,654)	\$(5,456,806)	\$(3,083,214)	\$(2,373,592)	\$(1,387,071)	\$(3,083,214)	\$(1,698,144)
Change in net assets	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$	-\$

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019	Mar 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	\$ 152,297	\$ 188,016	\$ 35,719	\$ 1,315,043	\$ 1,281,798	\$ (33,245)	\$ 1,033,345	\$ 1,281,798	\$ 248,454
Revenue - Other	-	-	-	1,511	-	(1,511)	-	5,364	5,364	5,235	5,364	128
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,753,391	-	1,753,391	153,808	188,016	34,208	1,315,043	1,287,162	(27,881)	1,038,580	1,287,162	248,582
Operating expenses:												
Salaries, benefits and contract labor	2,472,110	-	2,472,110	199,065	162,715	(36,350)	1,806,542	1,759,773	(46,769)	1,739,784	1,759,773	19,989
Management and administrative	536,835	-	536,835	32,071	(9,452)	(41,523)	402,626	222,780	(179,847)	78,209	222,780	144,571
Operating materials and supplies	65,937	4,062	69,999	4,047	2,867	(1,180)	52,500	22,334	(30,165)	8,166	22,334	14,168
Contract services - labor	25,000	-	25,000	-	-	-	18,750	-	(18,750)	40,264	-	(40,264)
Professional services	1,138,324	18,000	1,156,324	71,078	60,548	(10,530)	867,243	644,754	(222,489)	770,966	644,754	(126,212)
Facility maintenance	244,514	(4,393)	240,121	17,568	16,997	(571)	180,091	170,171	(9,920)	125,571	170,171	44,600
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	139,960	-	139,960	8,985	3,703	(5,281)	104,970	87,149	(17,821)	97,069	87,149	(9,920)
Total operating expenses	4,622,680	17,669	4,640,349	332,813	237,378	(95,436)	3,432,721	2,906,960	(525,761)	2,860,029	2,906,960	46,932
Operating income(loss) before depreciation	(2,869,289)	(17,669)	(2,886,958)	(179,005)	(49,362)	129,643	(2,117,678)	(1,619,798)	497,880	(1,821,449)	(1,619,798)	201,650
Depreciation and amortization	75,011	-	75,011	7,231	6,373	(858)	56,258	57,361	1,103	56,259	57,361	1,103
Operating income(loss)	(2,944,300)	(17,669)	(2,961,969)	(186,236)	(55,735)	130,501	(2,173,936)	(1,677,160)	496,776	(1,877,707)	(1,677,160)	200,548
Non-operating revenues(expenses):												
Interest and investment earnings	75,000	-	75,000	40,795	(61,252)	(102,047)	56,250	16,510	(39,740)	5,259	16,510	11,251
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	(3,288)	-	(3,288)	-	-	-	(2,466)	339	2,805	-	339	339
Total non-operating revenues(expenses) before transfers	71,712	-	71,712	40,795	(61,252)	(102,047)	53,784	16,849	(36,935)	5,259	16,849	11,590
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	2,153,313	2,153,430	117	1,705,401	2,153,430	448,029
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	6,780	6,780	16,371	6,780	(9,591)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	68	299	231	4,260	2,438	(1,822)	2,370	2,438	68
Total transfers in	2,876,764	-	2,876,764	239,338	239,569	231	2,157,573	2,162,648	5,075	1,724,142	2,162,648	438,506
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	(549,532)	-	549,532
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(4,176)	-	(4,176)	(408)	(647)	(239)	(3,132)	(5,489)	(2,357)	(4,981)	(5,489)	(508)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(4,176)	-	(4,176)	(408)	(647)	(239)	(3,132)	(5,489)	(2,357)	(554,513)	(5,489)	549,024
Net transfers	2,872,588	-	2,872,588	238,930	238,922	(8)	2,154,441	2,157,160	2,719	1,169,629	2,157,160	987,530
Total non-operating revenues(expenses), net	2,944,300	-	2,944,300	279,726	177,670	(102,055)	2,208,225	2,174,009	(34,216)	1,174,888	2,174,009	999,121
Change in net assets before capital expenditures	0	(17,669)	(17,669)	93,490	121,935	28,446	34,289	496,849	462,560	(702,819)	496,849	1,199,668
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	0	(17,669)	(17,669)	93,490	121,935	28,446	34,289	496,849	462,560	(702,819)	496,849	1,199,668

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019			Mar 31, 2019			FY19 YTD			FY19 YTD			Current FY19		
				Budget	Adjustments	Budget		Variance	Budget	Actual	Variance	Budget	Actual	Variance	YTD Actual	Actual	Variance	
Operating revenues:																		
Revenue - Trade	\$ 5,818,885	\$ 317,380	\$ 6,136,265	\$ 628,002	\$ 532,515	\$ (95,487)	\$ 4,602,199	\$ 4,945,189	\$ 342,990	\$ 3,879,969	\$ 4,945,189	\$ 1,065,220	\$ 3,879,969	\$ 4,945,189	\$ 1,065,220			
Revenue - Other	10,626	-	10,626	886	886	-	7,970	8,063	93	9,756	8,063	(1,694)	9,756	8,063	(1,694)			
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total operating revenues	5,829,511	317,380	6,146,891	628,887	533,400	(95,487)	4,610,168	4,953,252	343,083	3,889,725	4,953,252	1,063,526	3,889,725	4,953,252	1,063,526			
Operating expenses:																		
Salaries, benefits and contract labor	3,663,816	-	3,663,816	302,126	273,583	(28,543)	2,677,404	2,578,878	(98,526)	2,376,393	2,578,878	202,485	2,376,393	2,578,878	202,485			
Management and administrative	79,541	-	79,541	4,732	2,615	(2,117)	59,656	36,302	(23,354)	34,541	36,302	1,761	34,541	36,302	1,761			
Operating materials and supplies	708,336	25,000	733,336	182,234	121,169	(61,065)	550,002	829,305	279,303	540,838	829,305	288,467	540,838	829,305	288,467			
Contract services - labor	252,000	-	252,000	1,731	-	(1,731)	189,000	67,278	(121,722)	4,711	67,278	62,567	4,711	67,278	62,567			
Professional services	326,949	-	326,949	10,286	634	(9,653)	245,212	33,136	(212,076)	28,825	33,136	4,311	28,825	33,136	4,311			
Facility maintenance	42,252	-	42,252	15,420	7,444	(7,976)	31,689	105,220	73,531	88,923	105,220	16,297	88,923	105,220	16,297			
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Permit, Fees & Other	30,150	-	30,150	61	61	-	22,613	45,192	22,579	37,328	45,192	7,864	37,328	45,192	7,864			
Total operating expenses	5,103,044	25,000	5,128,044	516,589	405,505	(111,084)	3,775,575	3,695,311	(80,264)	3,111,558	3,695,311	583,753	3,111,558	3,695,311	583,753			
Operating income(loss) before depreciation	726,467	292,380	1,018,847	112,298	127,895	15,597	834,593	1,257,941	423,348	778,167	1,257,941	479,774	778,167	1,257,941	479,774			
Depreciation and amortization	156,563	-	156,563	13,374	13,088	(286)	117,422	117,790	368	117,422	117,790	368	117,422	117,790	368			
Operating income(loss)	569,904	292,380	862,284	98,925	114,808	15,883	717,171	1,140,151	422,980	660,744	1,140,151	479,406	660,744	1,140,151	479,406			
Non-operating revenues(expenses):																		
Interest and investment earnings	3,400	-	3,400	-	29,695	29,695	2,550	63,507	60,957	20,366	63,507	43,141	20,366	63,507	43,141			
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Debt service interest expense	(41,822)	-	(41,822)	(19,720)	(133)	19,586	(31,367)	(31,603)	(236)	(12,994)	(31,603)	(18,609)	(12,994)	(31,603)	(18,609)			
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other, net	107,366	-	107,366	3,592	3,592	-	80,524	31,721	(48,804)	34,839	31,721	(3,118)	34,839	31,721	(3,118)			
Total non-operating revenues(expenses) before transfers	68,944	-	68,944	(16,127)	33,154	49,281	51,708	63,625	11,917	42,211	63,625	21,414	42,211	63,625	21,414			
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	118,135	-	118,135	8,992	10,152	1,160	88,601	171,004	82,403	432,720	171,004	(261,716)	432,720	171,004	(261,716)			
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ISF Fleet Use	8,618	-	8,618	1,037	1,824	787	6,464	20,204	13,740	38,109	20,204	(17,905)	38,109	20,204	(17,905)			
Total transfers in	126,753	-	126,753	10,029	11,976	1,947	95,065	191,208	96,143	470,829	191,208	(279,621)	470,829	191,208	(279,621)			
Overhead cost allocation - CA	(818,018)	-	(818,018)	(67,338)	(67,338)	-	(613,514)	(606,042)	7,472	(432,981)	(606,042)	(173,061)	(432,981)	(606,042)	(173,061)			
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Landfill processing fee transfer	(412,495)	-	(412,495)	(34,258)	(34,250)	8	(309,371)	(308,328)	1,043	(331,617)	(308,328)	23,289	(331,617)	(308,328)	23,289			
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total transfers out	(1,230,513)	-	(1,230,513)	(101,596)	(101,588)	8	(922,885)	(920,388)	2,496	(766,083)	(920,388)	(154,305)	(766,083)	(920,388)	(154,305)			
Net transfers	(1,103,760)	-	(1,103,760)	(91,567)	(89,611)	1,955	(827,820)	(729,181)	98,639	(295,254)	(729,181)	(433,926)	(295,254)	(729,181)	(433,926)			
Total non-operating revenues(expenses), net	(1,034,816)	-	(1,034,816)	(107,694)	(56,457)	51,236	(776,112)	(665,556)	110,556	(253,043)	(665,556)	(412,513)	(253,043)	(665,556)	(412,513)			
Change in net assets before capital expenditures	(464,913)	292,380	(172,533)	(8,769)	58,350	67,119	(58,941)	474,595	533,536	407,701	474,595	66,894	407,701	474,595	66,894			
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Change in net assets	(464,913)	\$ 292,380	\$ (172,533)	\$ (8,769)	\$ 58,350	\$ 67,119	\$ (58,941)	\$ 474,595	\$ 533,536	\$ 407,701	\$ 474,595	\$ 66,894	\$ 407,701	\$ 474,595	\$ 66,894			

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019			Mar 31, 2019			FY 19 YTD			FY 18 YTD			Current FY 19			
				Budget	Variance		Budget	Variance		Budget	Variance	Actual	Actual	Variance	Actual	Actual	Variance		
Operating revenues:																			
Revenue - Trade	\$ 14,296,477	\$ -	\$ 14,296,477	\$ 1,033,093	\$ 1,130,036	\$ 96,943	\$ 1,033,093	\$ 1,130,036	\$ 96,943	\$ 10,722,358	\$ 9,620,729	\$ (1,101,629)	\$ 10,722,358	\$ 9,620,729	\$ (1,101,629)	\$ 14,224,742	\$ 9,620,729	\$ (4,604,013)	
Revenue - Other	155,800	-	155,800	9,211	9,287	76	9,211	9,287	76	116,850	139,478	22,628	116,850	139,478	22,628	1,997,929	139,478	(1,858,450)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	161,350	161,350	161,350	161,350	161,350	161,350	-	161,350	161,350	-
Total operating revenues	14,452,277	-	14,452,277	1,042,304	1,139,323	97,019	1,042,304	1,139,323	97,019	10,839,208	9,921,557	(917,651)	10,839,208	9,921,557	(917,651)	16,222,670	9,921,557	(6,301,113)	
Operating expenses:																			
Salaries, benefits and contract labor	3,167,074	-	3,167,074	253,057	241,716	(11,341)	253,057	241,716	(11,341)	2,314,400	2,217,897	(96,503)	2,314,400	2,217,897	(96,503)	2,138,062	2,217,897	79,835	
Management and administrative	34,000	-	34,000	2,645	1,580	(1,065)	2,645	1,580	(1,065)	25,500	15,431	(10,069)	25,500	15,431	(10,069)	20,024	15,431	(4,594)	
Operating materials and supplies	929,956	-	929,956	24,914	96,799	71,885	24,914	96,799	71,885	697,467	492,368	(205,099)	697,467	492,368	(205,099)	789,094	492,368	(296,726)	
Contract services - labor	140,000	-	140,000	6,039	5,021	(1,017)	6,039	5,021	(1,017)	105,000	230,619	125,619	105,000	230,619	125,619	505,012	230,619	(274,394)	
Professional services	872,416	-	872,416	69,503	42,010	(27,494)	69,503	42,010	(27,494)	654,312	591,373	(62,939)	654,312	591,373	(62,939)	1,132,019	591,373	(540,646)	
Facility maintenance	309,810	-	309,810	21,026	53,526	32,501	21,026	53,526	32,501	232,358	437,395	205,037	232,358	437,395	205,037	552,540	437,395	(115,146)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	1,047,377	762,708	(284,669)	1,047,377	762,708	(284,669)	782,517	762,708	(19,809)	
Permit, Fees & Other	6,849,758	-	6,849,758	447,854	507,198	59,344	447,854	507,198	59,344	5,076,413	4,747,790	(328,623)	5,076,413	4,747,790	(328,623)	5,919,269	4,747,790	(1,171,479)	
Total operating expenses	7,602,519	-	7,602,519	594,449	632,125	37,676	594,449	632,125	37,676	5,762,795	5,173,767	(589,027)	5,762,795	5,173,767	(589,027)	10,303,401	5,173,767	(5,129,634)	
Operating income(loss) before depreciation	6,849,758	-	6,849,758	447,854	507,198	59,344	447,854	507,198	59,344	5,076,413	4,747,790	(328,623)	5,076,413	4,747,790	(328,623)	5,919,269	4,747,790	(1,171,479)	
Depreciation and amortization	2,479,872	-	2,479,872	250,861	212,182	(38,679)	250,861	212,182	(38,679)	1,859,904	1,909,634	49,730	1,859,904	1,909,634	49,730	1,860,322	1,909,634	49,313	
Operating income(loss)	5,122,647	-	5,122,647	343,589	419,944	76,355	343,589	419,944	76,355	3,902,891	3,264,133	(638,758)	3,902,891	3,264,133	(638,758)	8,443,080	3,264,133	(5,178,947)	
Non-operating revenues(expenses):																			
Interest and investment earnings	248,000	-	248,000	22,572	78,835	56,263	22,572	78,835	56,263	186,000	299,653	113,653	186,000	299,653	113,653	217,703	299,653	81,950	
Gain(loss) on sales and/or disposals of asset	-	-	-	(409)	(20,767)	(20,358)	(409)	(20,767)	(20,358)	(279,145)	(203,150)	75,995	(279,145)	(203,150)	75,995	(340,855)	(203,150)	137,705	
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)	22,163	58,068	35,906	22,163	58,068	35,906	(93,145)	96,502	189,647	(93,145)	96,502	189,647	(123,109)	96,502	219,612	
Overhead cost allocation - CA	-	-	-	(165,444)	(165,444)	(83)	(165,444)	(165,444)	(83)	(1,488,914)	(1,488,996)	(83)	(1,488,914)	(1,488,996)	(83)	(1,077,372)	(1,488,996)	(411,624)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	(3,083)	(2,608)	475	(3,083)	(2,608)	475	(52,522)	(87,375)	(34,853)	(52,522)	(87,375)	(34,853)	(294,478)	(87,375)	207,104	
Intra-department labor transfer	-	-	-	(130,131)	(130,845)	(714)	(130,131)	(130,845)	(714)	(1,174,160)	(1,184,060)	(9,899)	(1,174,160)	(1,184,060)	(9,899)	(1,331,002)	(1,184,060)	146,942	
Landfill processing fee transfer	(1,565,547)	-	(1,565,547)	(46,770)	(50,875)	(4,106)	(46,770)	(50,875)	(4,106)	(497,355)	(457,886)	39,469	(497,355)	(457,886)	39,469	(440,425)	(457,886)	(17,461)	
ISF Fleet Use	(663,140)	-	(663,140)	-	-	-	-	-	-	2,295	-	(2,295)	2,295	-	(2,295)	-	-	-	-
Provision for landfill closure/postclosure	(4,283,934)	-	(4,283,934)	(345,428)	(349,772)	(4,344)	(345,428)	(349,772)	(4,344)	(3,212,951)	(3,218,316)	(5,365)	(3,212,951)	(3,218,316)	(5,365)	(3,143,277)	(3,218,316)	(75,039)	
Total transfers out	35,345	-	35,345	3,863	3,838	(25)	3,863	3,838	(25)	26,509	61,027	34,518	26,509	61,027	34,518	537,735	61,027	(476,708)	
Overhead cost allocation - CA	(1,985,218)	-	(1,985,218)	(165,444)	(165,444)	(83)	(165,444)	(165,444)	(83)	(1,488,914)	(1,488,996)	(83)	(1,488,914)	(1,488,996)	(83)	(1,077,372)	(1,488,996)	(411,624)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	(70,029)	(70,029)	-	(70,029)	(70,029)	-	(70,029)	(87,375)	(17,346)	(70,029)	(87,375)	(17,346)	(294,478)	(87,375)	207,104	
Intra-department labor transfer	-	-	-	(1,565,547)	(1,565,547)	(714)	(1,565,547)	(1,565,547)	(714)	(1,174,160)	(1,184,060)	(9,899)	(1,174,160)	(1,184,060)	(9,899)	(1,331,002)	(1,184,060)	146,942	
Landfill processing fee transfer	(663,140)	-	(663,140)	(46,770)	(50,875)	(4,106)	(46,770)	(50,875)	(4,106)	(497,355)	(457,886)	39,469	(497,355)	(457,886)	39,469	(440,425)	(457,886)	(17,461)	
ISF Fleet Use	3,060	-	3,060	-	-	-	-	-	-	2,295	-	(2,295)	2,295	-	(2,295)	-	-	-	-
Total transfers in	35,345	-	35,345	3,863	3,838	(25)	3,863	3,838	(25)	26,509	61,027	34,518	26,509	61,027	34,518	537,735	61,027	(476,708)	
Overhead cost allocation - CA	(1,985,218)	-	(1,985,218)	(165,444)	(165,444)	(83)	(165,444)	(165,444)	(83)	(1,488,914)	(1,488,996)	(83)	(1,488,914)	(1,488,996)	(83)	(1,077,372)	(1,488,996)	(411,624)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	(70,029)	(70,029)	-	(70,029)	(70,029)	-	(70,029)	(87,375)	(17,346)	(70,029)	(87,375)	(17,346)	(294,478)	(87,375)	207,104	
Intra-department labor transfer	-	-	-	(1,565,547)	(1,565,547)	(714)	(1,565,547)	(1,565,547)	(714)	(1,174,160)	(1,184,060)	(9,899)	(1,174,160)	(1,184,060)	(9,899)	(1,331,002)	(1,184,060)	146,942	
Landfill processing fee transfer	(663,140)	-	(663,140)	(46,770)	(50,875)	(4,106)	(46,770)	(50,875)	(4,106)	(497,355)	(457,886)	39,469	(497,355)	(457,886)	39,469	(440,425)	(457,886)	(17,461)	
ISF Fleet Use	3,060	-	3,060	-	-	-	-	-	-	2,295	-	(2,295)	2,295	-	(2,295)	-	-	-	-
Total transfers in	35,345	-	35,345	3,863	3,838	(25)	3,863	3,838	(25)	26,509	61,027	34,518	26,509	61,027	34,518	537,735	61,027	(476,708)	
Overhead cost allocation - CA	(1,985,218)	-	(1,985,218)	(165,444)	(165,444)	(83)	(165,444)	(165,444)	(83)	(1,488,914)	(1,488,996)	(83)	(1,488,914)	(1,488,996)	(83)	(1,077,372)	(1,488,996)	(411,624)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	(70,029)	(70,029)	-	(70,029)	(70,029)	-	(70,029)	(87,375)	(17,346)	(70,029)	(87,375)	(17,346)	(294,478)	(87,375)	207,104	
Intra-department labor transfer	-	-	-	(1,565,547)	(1,565,547)	(714)	(1,565,547)	(1,565,547)	(714)	(1,174,160)	(1,184,060)	(9,899)	(1,174,160)	(1,184,060)	(9,899)	(1,331,002)	(1,184,060)	146,942	
Landfill processing fee transfer	(663,140)	-	(663,140)	(46,770)	(50,875)	(4,106)	(46,770)	(50,875)	(4,106)	(497,355)	(457,886)	39,469	(497,355)	(457,886)	39,469	(440,425)	(457,886)	(17,461)	
ISF Fleet Use	3,060	-	3,060	-	-	-	-	-	-	2,295	-	(2,295)	2,295	-	(2,295)	-	-	-	-
Total transfers in	35,345	-	35,345	3,863	3,838	(25)	3,863	3,838	(25)	26,509	61,027	34,518	26,509	61,027	34,518	537,735	61,027	(47	

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For Nine Months Ending March 31, 2019

Description	Adopted	Adjustments	Adjusted	Feb 28, 2019	Mar 31, 2019	Variance	FY19 YTD	FY19 YTD	Variance	Prior FY18	Current FY19	Variance
	Budget		Budget	\$	\$	\$	Budget	Actual		YTD Actual	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	-	-	-	86,255	-	(86,255)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	791	-	(791)	11	-	(11)
Operating materials and supplies	140,500	-	140,500	8,392	826	(7,566)	105,375	62,435	(42,940)	106,863	62,435	(44,428)
Contract services - labor	42,500	-	42,500	-	-	-	31,875	21,481	(10,394)	48,707	21,481	(27,226)
Professional services	230,100	-	230,100	7,473	4,267	(3,207)	172,575	68,871	(103,704)	105,782	68,871	(36,912)
Facility maintenance	127,500	-	127,500	2,939	3,500	560	95,625	18,585	(77,040)	21,480	18,585	(2,895)
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(33,081)	(14,756)	18,325	(585,342)	(301,795)	283,547	(397,810)	(301,795)	96,015
Permit, Fees & Other	75,350	-	75,350	3,587	195	(3,392)	56,513	64,223	7,711	50,758	64,223	13,466
Total operating expenses	(45,419)	-	(45,419)	(10,688)	(5,968)	4,720	(36,334)	(66,200)	(29,866)	(64,210)	(66,200)	(1,990)
Operating income(loss) before depreciation	45,419	-	45,419	10,688	5,968	(4,720)	36,334	66,200	29,866	64,210	66,200	1,990
Depreciation and amortization	14,559	-	14,559	184	1,108	924	10,919	11,235	316	12,785	11,235	(1,549)
Operating income(loss)	30,860	-	30,860	10,505	4,861	(5,644)	25,415	54,965	29,550	51,426	54,965	3,539
Non-operating revenues(expenses):												
Interest and investment earnings	190,000	-	190,000	17,388	19,042	1,654	142,500	149,305	6,805	137,050	149,305	12,254
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	17,388	19,042	1,654	142,500	149,305	6,805	137,050	149,305	12,254
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,218)	-	(24,218)	(4,405)	(4,710)	(305)	(18,164)	(51,698)	(33,535)	(47,660)	(51,698)	(4,039)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(78)	(151)	(73)	(4,982)	(3,267)	1,715	(4,128)	(3,267)	861
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(30,860)	-	(30,860)	(4,483)	(4,861)	(378)	(23,145)	(54,965)	(31,820)	(51,787)	(54,965)	(3,178)
Net transfers	(30,860)	-	(30,860)	(4,483)	(4,861)	(378)	(23,145)	(54,965)	(31,820)	(51,787)	(54,965)	(3,178)
Total non-operating revenues(expenses), net	159,140	-	159,140	12,905	14,182	1,276	119,355	94,340	(25,015)	85,263	94,340	9,076
Change in net assets before capital expenditures	190,000	-	190,000	23,410	19,042	(4,368)	144,770	149,305	4,535	136,689	149,305	12,616
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	190,000	-	190,000	23,410	19,042	(4,368)	144,770	149,305	4,535	136,689	149,305	12,616

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation
Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019			Mar 31, 2019			FY 19 YTD		FY 18 YTD		Variance
				\$		\$		\$		Budget	Actual	Prior FY18 YTD Actual	Current FY19 Actual	
Operating revenues:														
Revenue - Trade	\$ 560,650	-	\$ 560,650	\$ 407	\$ -	\$ (407)	\$ 420,488	\$ 905,839	\$ 485,351	\$ 874,841	\$ 905,839	\$ 30,998		
Revenue - Other	50,000	-	50,000	4,309	6,572	2,263	37,500	63,415	25,915	176,146	63,415	(112,731)		
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-		
Total operating revenues	610,650	-	610,650	4,715	6,572	1,857	457,988	969,254	511,266	1,050,987	969,254	(81,733)		
Operating expenses:														
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	(6,278)		
Management and administrative	47,500	-	47,500	3,872	4,475	603	35,625	38,673	3,048	36,911	38,673	1,762		
Operating materials and supplies	181,000	-	181,000	10,521	10,962	441	135,750	196,821	61,071	239,874	196,821	(43,053)		
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-		
Professional services	25,000	-	25,000	1,275	-	(1,275)	18,750	7,725	(11,025)	24,339	7,725	(16,614)		
Facility maintenance	50,000	-	50,000	3,533	1,960	(1,573)	37,500	18,610	(18,890)	21,788	18,610	(3,178)		
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-		
Permit, Fees & Other	140,500	-	140,500	1,498	139,375	137,877	105,375	185,874	80,499	60,308	185,874	125,566		
Total operating expenses	444,000	-	444,000	20,699	156,771	136,072	333,000	447,703	114,703	376,942	447,703	70,761		
Operating income(loss) before depreciation	166,650	-	166,650	(15,984)	(150,199)	(134,216)	124,988	521,551	396,563	674,044	521,551	(152,494)		
Depreciation and amortization	1,004,788	-	1,004,788	83,732	83,732	(0)	753,591	753,591	(0)	753,591	753,591	0		
Operating income(loss)	(838,138)	-	(838,138)	(99,716)	(233,932)	(134,216)	(628,604)	(232,040)	396,563	(79,546)	(232,040)	(152,494)		
Non-operating revenues(expenses):														
Interest and investment earnings	2,000	-	2,000	-	373	373	1,500	10,539	9,039	6,125	10,539	4,414		
Gain(loss) on sales and/or disposals of asset	-	-	-	(912)	(1,010)	(98)	(120,108)	(72,141)	47,967	(83,345)	(72,141)	11,203		
Debt service interest expense	(160,144)	-	(160,144)	-	-	-	-	-	-	-	-	-		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Other, net	-	-	-	-	-	-	-	-	-	-	-	-		
Total non-operating revenues(expenses) before transfers	(158,144)	-	(158,144)	(912)	(637)	275	(118,608)	(61,602)	57,006	(77,220)	(61,602)	15,618		
Overhead cost allocation - CA	-	-	-	(6,488)	(6,488)	-	(58,389)	(58,392)	(3)	(195,048)	(58,392)	136,656		
Due from post closure landfills	(77,852)	-	(77,852)	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	(20,960)	-	(20,960)	(852)	-	852	(15,720)	(6,280)	9,440	(15,211)	(6,280)	8,931		
Landfill processing fee transfer	(11,325)	-	(11,325)	(12)	-	12	(8,494)	(25,709)	(17,215)	(17,489)	(25,709)	(8,219)		
ISF Fleet Use	(112,939)	-	(112,939)	(9,412)	(9,412)	-	(84,704)	(84,704)	0	(68,427)	(84,704)	(16,277)		
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-		
Total transfers in	(223,076)	-	(223,076)	(16,763)	(15,900)	864	(167,307)	(175,085)	(7,778)	(296,175)	(175,085)	121,090		
Net transfers	(223,076)	-	(223,076)	(16,763)	(15,900)	864	(167,307)	(175,085)	(7,778)	(296,175)	(175,085)	121,090		
Total non-operating revenues(expenses), net	(381,220)	-	(381,220)	(17,675)	(16,537)	1,138	(285,915)	(236,687)	49,228	(373,395)	(236,687)	136,708		
Change in net assets before capital expenditures	(1,219,358)	-	(1,219,358)	(117,391)	(250,469)	(133,077)	(914,519)	(468,727)	445,791	(452,941)	(468,727)	(15,786)		
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-		
Change in net assets	(1,219,358)	-	(1,219,358)	(117,391)	(250,469)	(133,077)	(914,519)	(468,727)	445,791	(452,941)	(468,727)	(15,786)		

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2019	Mar 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	27,101	27,141	40	225,087	250,948	25,861	253,543	250,948	(2,595)
Management and administrative	120,979	-	120,979	10,356	12,646	2,290	90,734	93,885	3,151	91,468	93,885	2,417
Operating materials and supplies	465,500	-	465,500	18,372	72,867	54,496	349,125	396,871	47,746	364,747	396,871	32,125
Contract services - labor	1,000	-	1,000	-	-	-	750	-	(750)	-	-	-
Professional services	554,795	-	554,795	29,569	92,025	62,456	416,096	312,087	(104,010)	329,525	312,087	(17,438)
Facility maintenance	5,000	-	5,000	-	602	602	3,750	2,799	(951)	630	2,799	2,169
Contra-Post Closure Expenses												
Permit, Fees & Other	1,455,288	-	1,455,288	85,398	205,282	119,884	1,085,543	1,056,589	(28,953)	1,039,912	1,056,589	16,677
Total operating expenses												
Operating income(loss) before depreciation												
	(1,455,288)	-	(1,455,288)	(85,398)	(205,282)	(119,884)	(1,085,543)	(1,056,339)	29,203	(1,039,912)	(1,056,339)	(16,427)
Depreciation and amortization	487,191	-	487,191	133,827	124,096	(9,731)	365,393	527,018	161,625	367,452	527,018	159,566
Operating income(loss)												
	(1,942,479)	-	(1,942,479)	(219,225)	(329,377)	(110,153)	(1,450,936)	(1,583,357)	(132,421)	(1,407,364)	(1,583,357)	(175,994)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	7,839	7,839	3,750	18,744	14,994	9,067	18,744	9,677
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	6,477	6,477	16,573	6,477	(10,096)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers												
	5,000	-	5,000	7,839	7,839	7,839	3,750	25,221	21,471	25,640	25,221	(419)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,600	-	21,600	-	-	-	16,200	-	(16,200)	12,314	-	(12,314)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,084,441	-	2,084,441	173,182	173,182	-	1,563,331	1,561,244	(2,087)	1,699,675	1,561,244	(138,431)
Total transfers in												
	2,106,041	-	2,106,041	173,182	173,182	-	1,579,531	1,561,244	(18,287)	1,711,989	1,561,244	(150,745)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,488)	-	(45,488)	(4,504)	(6,673)	(2,169)	(34,116)	(61,731)	(27,615)	(70,711)	(61,731)	8,980
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	1,961	1,961	-	1,961	1,961
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out												
	(45,488)	-	(45,488)	(4,504)	(6,673)	(2,169)	(34,116)	(59,770)	(25,654)	(70,711)	(59,770)	10,941
Net transfers												
	2,060,553	-	2,060,553	168,678	166,509	(2,169)	1,545,415	1,501,474	(43,941)	1,641,278	1,501,474	(139,804)
Total non-operating revenues(expenses), net												
	2,065,553	-	2,065,553	168,678	174,348	5,670	1,549,165	1,526,695	(22,470)	1,666,918	1,526,695	(140,223)
Change in net assets before capital expenditures												
	123,074	-	123,074	(50,547)	(155,030)	(104,483)	98,229	(56,662)	(154,891)	259,554	(56,662)	(316,217)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net												
	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets												
	\$ 123,074	\$ -	\$ 123,074	\$ (50,547)	\$ (155,030)	\$ (104,483)	\$ 98,229	\$ (56,662)	\$ (154,891)	\$ 259,554	\$ (56,662)	\$ (316,217)

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