

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adjusted		May 31, 2019		June 30, 2019		FY19 YTD		FY19 YTD		FY18		Current FY19	
	Adopted Budget	Adjustments	Budget	Variance	Actual	Variance	Budget	Actual	Budget	Actual	YTD Actual	Actual	YTD Actual	Variance
Operating revenues:														
Revenue - Trade	\$ 22,429,403	\$ 292,380	\$ 22,721,783	\$ (21,767)	\$ 1,773,240	\$ (1,600)	\$ 22,721,783	\$ 22,192,376	\$ (529,407)	\$ 28,076,964	\$ 22,192,376	\$ (5,884,589)		
Revenue - Other	216,426	-	216,426	1,600	11,700	(125,063)	216,426	265,790	49,364	2,564,307	265,790	(2,298,517)		
Reimb from Outside Agencies	-	-	-	(125,063)	-	-	-	286,413	286,413	-	1,305,000	286,413	(1,018,587)	
Total operating revenues	22,645,829	292,380	22,938,209	(145,229)	1,784,940	(145,229)	22,938,209	22,744,579	(193,630)	31,946,271	22,744,579	(9,201,693)		
Operating expenses:														
Salaries, benefits and contract labor	9,729,047	-	9,729,047	(373,424)	726,381	(373,424)	9,729,047	9,356,129	(372,918)	8,708,433	9,356,129	647,696		
Management and administrative	819,909	-	819,909	68,677	97,953	68,677	819,909	567,987	(251,922)	401,555	567,987	166,432		
Operating materials and supplies	2,491,229	29,062	2,520,291	127,740	349,154	127,740	2,520,291	2,794,242	273,950	3,865,014	2,794,242	(1,070,772)		
Contract services - labor	459,500	-	459,500	16,612	-	16,612	459,500	347,639	(111,861)	979,830	347,639	(632,192)		
Professional services	2,593,788	18,000	2,611,788	104,310	248,903	104,310	2,611,788	1,842,971	(768,817)	4,133,276	1,842,971	(2,290,305)		
Facility maintenance	1,328,871	(4,393)	1,324,478	10,823	113,768	10,823	1,324,478	1,351,236	26,758	1,670,265	1,351,236	(319,029)		
Contra-Post Closure Expenses	(780,456)	-	(780,456)	28,880	(39,030)	28,880	(780,456)	(432,318)	348,138	(637,601)	(432,318)	205,282		
Permit, Fees & Other	1,787,462	39,362	1,826,824	300,025	375,522	300,025	1,826,824	1,847,168	20,344	2,345,579	1,847,168	(498,411)		
Total operating expenses	18,429,351	82,031	18,511,382	283,644	1,889,263	283,644	18,511,382	17,675,053	(836,329)	21,466,352	17,675,053	(3,791,299)		
Operating income(loss) before depreciation	4,216,478	210,349	4,426,827	(428,873)	(104,323)	(428,873)	4,426,827	5,069,525	642,699	10,479,919	5,069,525	(5,410,394)		
Depreciation and amortization	4,217,984	-	4,217,984	(53,407)	336,160	(53,407)	4,217,984	4,483,521	265,537	4,252,891	4,483,521	230,630		
Operating income(loss)	(1,506)	210,349	208,843	(375,466)	(440,483)	(375,466)	208,843	586,005	377,162	6,227,028	586,005	(5,641,023)		
Non-operating revenues(expenses):														
Interest and investment earnings	523,400	-	523,400	1,032,673	1,094,654	1,032,673	523,400	1,805,339	1,281,939	82,514	1,805,339	1,722,826		
Gain(loss) on sales and/or disposals of asset	-	-	-	491,362	169,862	491,362	-	220,419	220,419	16,823	220,419	203,586		
Debt service interest expense	(574,159)	-	(574,159)	(183,823)	(205,305)	(183,823)	(574,159)	(579,051)	(4,892)	(634,937)	(579,051)	55,886		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Other, net	104,078	-	104,078	3,592	-	-	104,078	42,264	(61,814)	46,018	42,264	(3,754)		
Total non-operating revenues(expenses) before transfers	53,319	-	53,319	1,338,212	1,062,803	1,338,212	53,319	1,488,970	1,435,652	(489,583)	1,488,970	1,978,553		
Overhead cost allocation - CA	2,871,084	-	2,871,084	(1,072,814)	(833,544)	(1,072,814)	2,871,084	1,798,426	(1,072,658)	2,273,868	1,798,426	(475,442)		
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	160,695	-	160,695	(2,354)	20,158	(2,354)	160,695	276,872	116,177	540,576	276,872	(263,704)		
Landfill processing fee transfer	11,325	-	11,325	(76)	36	(76)	11,325	25,887	14,562	22,379	25,887	3,507		
ISF Fleet Use	2,101,799	-	2,101,799	(600)	174,445	(600)	2,101,799	2,110,094	8,295	2,311,585	2,110,094	(201,491)		
Total transfers in	5,144,903	-	5,144,903	(1,075,844)	(638,905)	(1,075,844)	5,144,903	4,211,279	(933,625)	5,148,409	4,211,279	(937,130)		
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	1,072,814	833,544	1,072,814	(2,881,088)	(1,798,426)	1,082,662	(2,273,868)	(1,798,426)	475,442		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	(160,695)	-	(160,695)	2,354	(20,158)	2,354	(160,695)	(276,872)	(116,177)	(538,002)	(276,872)	261,130		
Landfill processing fee transfer	(11,325)	-	(11,325)	(36)	(76)	(36)	(11,325)	(25,887)	(14,562)	(22,379)	(25,887)	(3,507)		
ISF Fleet Use	(2,101,799)	-	(2,101,799)	(600)	(174,445)	(600)	(2,101,799)	(2,110,094)	(8,295)	(2,311,585)	(2,110,094)	201,491		
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(10,979)	(64,003)	(10,979)	(663,140)	(626,772)	36,368	8,543,857	(626,772)	(9,170,629)		
Total transfers out	(5,818,047)	-	(5,818,047)	1,064,864	574,902	1,064,864	(5,818,047)	(4,838,051)	979,997	3,398,022	(4,838,051)	(8,236,073)		
Net transfers	(673,144)	-	(673,144)	(10,979)	(64,003)	(10,979)	(673,144)	(626,772)	46,372	8,546,431	(626,772)	(9,173,203)		
Total non-operating revenues(expenses), net	(619,825)	-	(619,825)	1,327,233	998,800	1,327,233	(619,825)	862,198	1,482,024	8,056,848	862,198	(7,194,650)		
Change in net assets before capital expenditures	(621,331)	210,349	(410,983)	951,766	558,317	951,766	(410,983)	1,448,203	1,859,186	14,283,877	1,448,203	(12,835,673)		
Capital expenditures	7,035,258	240,484	7,275,742	(1,194,511)	438,383	(1,194,511)	7,275,742	5,224,522	(2,051,220)	1,487,677	5,224,522	3,736,845		
Capital expenditures - contra	-	-	-	(5,224,522)	(5,224,522)	(5,224,522)	-	(5,224,522)	(5,224,522)	(1,487,677)	(5,224,522)	(3,736,845)		
Capital expenditures, net	7,035,258	240,484	7,275,742	(6,419,033)	(4,786,139)	(6,419,033)	7,275,742	(1,448,203)	(7,275,742)	\$ 14,283,877	\$ 1,448,203	\$ (12,835,673)		
Change in net assets	(7,656,589)	(30,135)	(7,686,724)	3,002,733	5,344,456	3,002,733	(7,686,724)	1,448,203	9,134,928	\$ 14,283,877	\$ 1,448,203	\$ (12,835,673)		

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2019		June 30, 2019		Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
				Budget	Actual	Budget	Actual		Budget	Actual				
Operating revenues:														
Revenue - Trade	\$ 22,429,403	\$ 292,380	\$ 22,721,783	\$ 1,795,006	\$ 1,773,240	\$ (21,767)	\$ 22,721,783	\$ (529,407)	\$ 22,192,376	\$ 22,192,376	\$ (5,884,589)	\$ 28,076,964	\$ 22,192,376	\$ (5,884,589)
Revenue - Other	216,426	-	216,426	10,100	11,700	1,600	216,426	49,364	265,790	265,790	(2,298,517)	2,564,307	265,790	(2,298,517)
Reimb from Outside Agencies	-	-	-	125,063	-	(125,063)	-	286,413	286,413	286,413	(1,018,587)	1,305,000	286,413	(1,018,587)
Total operating revenues	22,645,829	292,380	22,938,209	1,930,169	1,784,940	(145,229)	22,938,209	(193,630)	22,744,579	22,744,579	(9,201,693)	31,946,271	22,744,579	(9,201,693)
Operating expenses:														
Salaries, benefits and contract labor	9,729,047	-	9,729,047	1,099,805	726,381	(373,424)	9,729,047	9,356,129	9,356,129	9,356,129	647,696	8,708,433	9,356,129	647,696
Management and administrative	819,909	-	819,909	29,276	97,953	68,677	819,909	567,987	567,987	567,987	166,432	41,555	567,987	166,432
Operating materials and supplies	2,491,229	29,062	2,520,291	221,414	349,154	127,740	2,520,291	2,794,242	2,794,242	2,794,242	(1,070,772)	3,865,014	2,794,242	(1,070,772)
Contract services - labor	459,500	-	459,500	-	16,612	16,612	459,500	347,639	347,639	347,639	(732,192)	979,830	347,639	(732,192)
Professional services	2,593,788	18,000	2,611,788	144,593	248,903	104,310	2,611,788	1,842,971	1,842,971	1,842,971	(2,290,305)	4,133,276	1,842,971	(2,290,305)
Facility maintenance	1,328,871	(4,393)	1,324,478	102,944	113,768	10,823	1,324,478	1,351,236	1,351,236	1,351,236	(319,029)	1,670,265	1,351,236	(319,029)
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(7,910)	(39,030)	28,880	(780,456)	(432,318)	(432,318)	(432,318)	205,282	(637,601)	(432,318)	205,282
Permit, Fees & Other	1,787,462	39,362	1,826,824	75,498	375,522	300,025	1,826,824	1,847,168	1,847,168	1,847,168	(498,411)	2,345,579	1,847,168	(498,411)
Total operating expenses	18,429,351	82,031	18,511,382	1,605,619	1,889,263	283,644	18,511,382	(836,329)	17,675,053	17,675,053	(3,791,299)	21,466,352	17,675,053	(3,791,299)
Operating income(loss) before depreciation	4,216,478	210,349	4,426,827	324,550	(104,323)	(428,873)	4,426,827	642,699	5,069,525	5,069,525	(5,410,394)	10,479,919	5,069,525	(5,410,394)
Depreciation and amortization	4,217,984	-	4,217,984	389,566	336,160	(53,407)	4,217,984	4,483,521	4,483,521	4,483,521	230,630	4,252,891	4,483,521	230,630
Operating income(loss)	(1,506)	210,349	208,843	(65,016)	(440,483)	(375,466)	208,843	377,162	586,005	586,005	(5,641,023)	6,227,028	586,005	(5,641,023)
Non-operating revenues(expenses):														
Interest and investment earnings	523,400	-	523,400	61,980	1,094,654	1,032,673	523,400	1,805,339	1,805,339	1,805,339	1,722,826	82,514	1,805,339	1,722,826
Gain(loss) on sales and/or disposals of asset	-	-	-	(321,500)	169,862	491,362	-	220,419	220,419	220,419	203,596	16,823	220,419	203,596
Debt service interest expense	(574,159)	-	(574,159)	(19,482)	(205,305)	(185,823)	(574,159)	(4,892)	(579,051)	(579,051)	53,886	(634,937)	(579,051)	53,886
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	104,078	-	104,078	3,592	3,592	-	104,078	42,264	42,264	42,264	(3,754)	46,018	42,264	(3,754)
Total non-operating revenues(expenses) before transfers	53,319	-	53,319	(275,409)	1,062,803	1,338,212	53,319	1,435,652	1,488,970	1,488,970	1,978,553	(489,583)	1,488,970	1,978,553
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	(833,544)	(1,072,814)	2,871,084	1,798,426	1,798,426	1,798,426	(475,442)	2,273,868	1,798,426	(475,442)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	-	160,695	22,512	20,158	(2,354)	160,695	276,872	276,872	276,872	(263,704)	540,576	276,872	(263,704)
Landfill processing fee transfer	11,325	-	11,325	112	36	(76)	11,325	25,887	25,887	25,887	3,507	22,379	25,887	3,507
ISF Fleet Use	2,101,799	-	2,101,799	175,045	174,445	(600)	2,101,799	8,295	2,110,094	2,110,094	(201,491)	2,311,585	2,110,094	(201,491)
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(53,024)	(64,003)	(10,979)	(663,140)	36,368	(626,772)	(626,772)	(9,170,629)	8,543,857	(626,772)	(9,170,629)
Total transfers out	(5,818,047)	-	(5,818,047)	(489,962)	574,902	1,064,864	5,144,903	(933,625)	4,211,279	4,211,279	(937,130)	5,148,409	4,211,279	(937,130)
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	(239,270)	833,544	1,072,814	(2,881,088)	1,082,662	(1,798,426)	(1,798,426)	475,442	(2,273,868)	(1,798,426)	475,442
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(160,695)	-	(160,695)	(22,512)	(20,158)	2,354	(160,695)	(276,872)	(276,872)	(276,872)	261,130	(538,002)	(276,872)	261,130
Landfill processing fee transfer	(11,325)	-	(11,325)	(112)	(36)	76	(11,325)	(25,887)	(25,887)	(25,887)	(3,507)	(22,379)	(25,887)	(3,507)
ISF Fleet Use	(2,101,799)	-	(2,101,799)	(175,045)	(174,445)	600	(2,101,799)	(8,295)	(2,110,094)	(2,110,094)	201,491	(2,311,585)	(2,110,094)	201,491
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(53,024)	(64,003)	(10,979)	(663,140)	36,368	(626,772)	(626,772)	(9,170,629)	8,543,857	(626,772)	(9,170,629)
Total transfers out	(5,818,047)	-	(5,818,047)	(489,962)	574,902	1,064,864	(5,818,047)	979,997	(4,838,051)	(4,838,051)	(8,236,073)	3,398,022	(4,838,051)	(8,236,073)
Net transfers	(673,144)	-	(673,144)	(53,024)	(64,003)	(10,979)	(673,144)	46,372	(626,772)	(626,772)	(9,173,203)	8,546,431	(626,772)	(9,173,203)
Total non-operating revenues(expenses), net	(619,825)	-	(619,825)	(328,433)	998,800	1,327,233	(619,825)	1,482,024	862,198	862,198	(7,194,650)	8,056,848	862,198	(7,194,650)
Change in net assets before capital expenditures	(621,331)	210,349	(410,983)	(393,449)	568,317	951,766	(410,983)	1,859,186	1,448,203	1,448,203	(12,835,673)	14,283,877	1,448,203	(12,835,673)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(621,331)	210,349	(410,983)	(393,449)	568,317	951,766	(410,983)	\$ 1,859,186	\$ 1,448,203	\$ 1,448,203	\$ (12,835,673)	\$ 14,283,877	\$ 1,448,203	\$ (12,835,673)

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2019	June 30, 2019	Variance	FY19 YTD Budget	FY19 YTD Actual	Variance	Prior FY18 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	-	-	-	-	(7,538)	(7,538)	-	-	(29,555)	170	445	276
Management and administrative	30,000	-	30,000	-	245,054	(1,261,389)	30,000	445	(810,435)	1,048,077	4,754,556	3,706,479
Operating materials and supplies	5,347,258	217,733	5,564,991	1,506,443	-	-	5,564,991	4,754,556	-	-	-	-
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,640,000	22,751	1,662,751	124,310	200,867	76,557	1,662,751	464,656	(1,198,095)	432,176	464,656	32,480
Facility maintenance	15,000	-	15,000	2,141	-	(2,141)	15,000	3,974	(11,026)	-	3,974	3,974
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	3,000	-	3,000	-	-	-	3,000	891	(2,109)	4,680	891	(3,789)
Total operating expenses	7,035,258	240,484	7,275,742	1,632,894	438,383	(1,194,511)	7,275,742	5,224,522	(2,051,220)	1,485,103	5,224,522	3,739,419
Operating income(loss) before depreciation	(7,035,258)	(240,484)	(7,275,742)	(1,632,894)	(438,383)	1,194,511	(7,275,742)	(5,224,522)	2,051,220	(1,485,103)	(5,224,522)	(3,739,419)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(7,035,258)	(240,484)	(7,275,742)	(1,632,894)	(438,383)	1,194,511	(7,275,742)	(5,224,522)	2,051,220	(1,485,103)	(5,224,522)	(3,739,419)
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 to 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 closure 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)	(1,632,894)	(438,383)	1,194,511	(7,275,742)	(5,224,522)	2,051,220	(1,487,677)	(5,224,522)	(3,736,845)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	(5,224,522)	(5,224,522)	-	(5,224,522)	(5,224,522)	(1,487,677)	(5,224,522)	(3,736,845)
Capital expenditures, net	-	-	-	-	(5,224,522)	(5,224,522)	-	(5,224,522)	(5,224,522)	(1,487,677)	(5,224,522)	(3,736,845)
Change in net assets	(7,035,258)	(240,484)	(7,275,742)	(1,632,894)	\$ 4,786,139	\$ 6,419,033	\$ (7,275,742)	\$ -	\$ 7,275,742	\$ -	\$ -	\$ -

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2019	June 30, 2019	Variance	FY-19 YTD	FY-19 YTD	Variance	Prior FY-18	Current FY19	Variance
				\$	\$		\$	Actual		Actual	YTD Actual	
Operating revenues:												
Revenue - Trade	\$ 1,753,391	\$ -	\$ 1,753,391	\$ 143,469	\$ 100,783	\$ (42,686)	\$ 1,753,391	\$ 1,668,442	\$ (84,949)	\$ 1,424,274	\$ 1,668,442	\$ 244,168
Revenue - Other	-	-	-	0	1,824	1,824	-	7,188	7,188	7,494	7,188	(306)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,753,391	-	1,753,391	143,469	102,607	(40,862)	1,753,391	1,675,630	(77,761)	1,431,768	1,675,630	243,862
Operating expenses:												
Salaries, benefits and contract labor	2,472,110	-	2,472,110	283,823	190,089	(93,733)	2,472,110	2,426,627	(45,483)	2,507,444	2,426,627	(80,817)
Management and administrative	536,835	-	536,835	12,185	36,534	24,348	536,835	288,564	(248,271)	115,747	288,564	172,817
Operating materials and supplies	65,937	4,062	69,999	146	17,411	17,265	69,999	32,147	(37,852)	12,782	32,147	19,365
Contract services - labor	25,000	-	25,000	-	-	-	25,000	40,264	(25,000)	-	-	40,264
Professional services	1,138,324	18,000	1,156,324	27,232	69,150	41,918	1,156,324	788,514	(367,810)	1,052,689	788,514	(264,175)
Facility maintenance	244,514	(4,393)	240,121	15,933	19,194	3,261	240,121	214,532	(25,589)	164,055	214,532	50,477
Contra-Post Closure Expenses	139,960	-	139,960	15,611	18,932	3,322	139,960	149,879	9,919	113,250	149,879	36,630
Permit, Fees & Other	4,622,680	17,669	4,640,349	354,930	351,311	(3,619)	4,640,349	3,900,263	(740,086)	4,006,230	3,900,263	(105,967)
Total operating expenses	(2,869,289)	(17,669)	(2,886,958)	(211,461)	(248,704)	(37,243)	(2,886,958)	(2,224,633)	662,325	(2,574,462)	(2,224,633)	349,829
Operating income(loss) before depreciation												
Depreciation and amortization	75,011	-	75,011	6,200	6,976	776	75,011	76,910	1,899	75,011	76,910	1,899
Operating income(loss)	(2,944,300)	(17,669)	(2,961,969)	(217,661)	(255,680)	(38,019)	(2,961,969)	(2,301,544)	660,425	(2,649,473)	(2,301,544)	347,930
Non-operating revenues(expenses):												
Interest and investment earnings	75,000	-	75,000	27,220	416,150	388,930	75,000	497,688	422,688	7,067	497,688	490,621
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	(3,288)	-	(3,288)	-	-	-	(3,288)	339	3,627	-	339	339
Total non-operating revenues(expenses) before transfers	71,712	-	71,712	27,220	416,150	388,930	71,712	498,027	426,315	7,067	498,027	490,960
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	(833,544)	(1,072,814)	2,871,084	1,798,426	(1,072,658)	2,273,868	1,798,426	(475,442)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	2,430	-	(2,430)	-	9,312	9,312	18,852	9,312	(9,540)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	234	154	(79)	5,680	3,281	(2,399)	2,875	3,281	406
Total transfers in	2,876,764	-	2,876,764	241,934	(833,390)	(1,075,323)	2,876,764	1,811,019	(1,065,745)	2,295,595	1,811,019	(484,576)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	(207)	(207)	-	(207)	(207)	(29,790)	(207)	29,584
Landfill processing fee transfer	(4,176)	-	(4,176)	(508)	(496)	12	(4,176)	(7,296)	(3,120)	(6,404)	(7,296)	(891)
ISF Fleet Use	(4,176)	-	(4,176)	(508)	(703)	(194)	(4,176)	(7,502)	(3,326)	(36,194)	(7,502)	28,692
Provision for landfill closure/postclosure	(4,176)	-	(4,176)	(508)	(703)	(194)	(4,176)	(7,502)	(3,326)	(36,194)	(7,502)	28,692
Total transfers out	(4,176)	-	(4,176)	(508)	(703)	(194)	(4,176)	(7,502)	(3,326)	(36,194)	(7,502)	28,692
Net transfers												
Total non-operating revenues(expenses), net	2,872,588	-	2,872,588	241,425	(834,093)	(1,075,518)	2,872,588	1,803,517	(1,069,071)	2,259,400	1,803,517	(455,884)
Change in net assets before capital expenditures	2,944,300	-	2,944,300	268,645	(417,942)	(686,587)	2,944,300	2,301,544	(642,756)	2,266,467	2,301,544	35,077
Capital expenditures	0	(17,669)	(17,669)	50,984	(673,622)	(724,607)	(17,669)	0	17,669	(383,006)	0	383,006
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	0	(17,669)	(17,669)	50,984	(673,622)	(724,607)	(17,669)	0	17,669	(383,006)	0	383,006
Change in net assets	0	(17,669)	(17,669)	50,984	(673,622)	(724,607)	(17,669)	0	17,669	(383,006)	0	383,006

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted	Adjusted	June 30,		FY19 YTD	FY19 YTD	Prior FY18	Current FY19	Variance
	Budget	Budget	May 31, 2019	2019	Budget	Actual	YTD Actual	Actual	
Operating revenues:									
Revenue - Trade	\$ 14,296,477	\$ -	\$ 1,182,157	\$ 1,140,661	\$ (41,495)	\$ 13,093,423	\$ 20,174,869	\$ 13,093,423	\$ (7,081,446)
Revenue - Other	155,800	-	9,208	8,990	(218)	184,204	2,365,970	184,204	(2,181,767)
Reimb from Outside Agencies	-	-	125,063	-	(125,063)	286,413	1,305,000	286,413	(1,018,587)
Total operating revenues	14,452,277	14,452,277	1,316,427	1,149,651	(166,776)	13,564,039	23,845,839	13,564,039	(10,281,800)
Operating expenses:									
Salaries, benefits and contract labor	3,167,074	-	379,058	244,398	(134,661)	3,080,936	2,865,352	3,080,936	215,583
Management and administrative	34,000	-	1,459	(10,995)	(12,458)	6,354	62,633	6,354	(56,279)
Operating materials and supplies	929,956	-	27,682	79,038	51,356	625,006	2,071,394	625,006	(1,446,388)
Contract services - labor	140,000	-	16,607	140,000	16,607	258,874	843,598	258,874	(584,723)
Professional services	872,416	-	85,193	149,544	64,350	871,935	2,761,746	871,935	(1,889,811)
Facility maintenance	309,810	-	27,892	51,993	24,101	548,265	875,924	548,265	(327,659)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,396,502	-	58,992	346,258	287,266	1,371,695	1,953,086	1,371,695	(581,392)
Total operating expenses	6,849,758	6,849,758	580,276	876,838	296,562	6,763,065	11,433,733	6,763,065	(4,670,669)
Operating income(loss) before depreciation	7,602,519	7,602,519	736,151	272,813	(463,338)	6,800,975	12,412,106	6,800,975	(5,611,131)
Depreciation and amortization	2,479,872	-	212,182	212,182	0	2,546,179	2,486,657	2,546,179	59,523
Operating income(loss)	5,122,647	5,122,647	523,970	60,632	(463,338)	4,254,795	9,925,449	4,254,795	(5,670,654)
Non-operating revenues(expenses):									
Interest and investment earnings	248,000	-	24,182	386,514	362,331	735,364	7,519	735,364	727,845
Gain(loss) on sales and/or disposals of asset	(372,193)	-	(18,339)	(158,488)	(140,149)	(380,414)	(405,059)	(380,414)	24,644
Debt service interest expense	-	-	-	-	-	-	43	-	(43)
Grant revenue	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(124,193)	(124,193)	5,844	228,026	222,183	354,950	(397,496)	354,950	752,447
Overhead cost allocation - CA	(1,985,218)	-	(165,444)	574,798	740,242	(1,245,086)	(1,436,496)	(1,245,086)	191,410
Due to post closure landfills	-	-	-	-	-	-	-	-	-
Utility transfer	(70,029)	-	(7,520)	(2,936)	4,585	(104,256)	(345,408)	(104,256)	241,152
Intra-department labor transfer	20,960	-	6,414	5,900	(514)	53,038	69,301	53,038	(16,263)
Landfill processing fee transfer	11,325	-	112	36	(76)	25,887	22,379	25,887	3,507
ISF Fleet Use	3,060	-	-	3,060	-	-	-	-	-
Total transfers in	35,345	35,345	6,526	5,936	(590)	78,925	91,680	78,925	(12,755)
Overhead cost allocation - CA	(1,985,218)	-	(165,444)	574,798	740,242	(1,245,086)	(1,436,496)	(1,245,086)	191,410
Due to post closed landfills	-	-	-	-	-	-	-	-	-
Utility transfer	(70,029)	-	(7,520)	(2,936)	4,585	(104,256)	(345,408)	(104,256)	241,152
Intra-department labor transfer	20,960	-	6,414	5,900	(514)	53,038	69,301	53,038	(16,263)
Landfill processing fee transfer	11,325	-	112	36	(76)	25,887	22,379	25,887	3,507
ISF Fleet Use	3,060	-	-	3,060	-	-	-	-	-
Total transfers out	(4,283,934)	(4,283,934)	(356,422)	377,578	734,000	(3,552,097)	4,995,686	(3,552,097)	(8,547,792)
Net transfers	(4,248,589)	(4,248,589)	(349,896)	383,514	733,411	(3,473,172)	5,087,376	(3,473,172)	(8,560,547)
Total non-operating revenues(expenses), net	(4,372,782)	(4,372,782)	(344,053)	611,540	955,593	(3,118,221)	4,689,879	(3,118,221)	(7,808,101)
Change in net assets before capital expenditures	749,865	749,865	179,917	672,172	492,255	1,136,574	14,615,328	1,136,574	(13,478,754)
Capital expenditures	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 749,865	\$ 749,865	\$ 179,917	\$ 672,172	\$ 492,255	\$ 1,136,574	\$ 14,615,328	\$ 1,136,574	(13,478,754)

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted	Adjustments	Adjusted	May 31, 2019	June 30, 2019	Variance	FY19 YTD	FY19 YTD	Prior FY18	Current FY19	Variance
	Budget		Budget	Budget	Actual		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	-	-	(118,033)	118,033	-	-	-	-
Management and administrative	1,054	-	1,054	-	-	(1,054)	1,054	3,211	-	-	(3,211)
Operating materials and supplies	140,500	-	140,500	18,356	(13,058)	(34,530)	140,500	138,261	105,970	105,970	(32,292)
Contract services - labor	42,500	-	42,500	-	-	(42,500)	42,500	21,481	74,707	21,481	(53,225)
Professional services	230,100	-	230,100	24,275	(6,737)	(6,737)	230,100	113,274	246,713	113,274	(133,438)
Facility maintenance	127,500	-	127,500	905	1,055	151	127,500	23,337	28,486	23,337	(5,150)
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(67,910)	(39,030)	28,880	(780,456)	(432,318)	(637,601)	(432,318)	205,282
Permit, Fees & Other	75,350	-	75,350	895	10,065	9,170	75,350	91,426	62,052	91,426	29,374
Total operating expenses	(45,419)	-	(45,419)	7,984	18,406	(31,412)	(45,419)	(76,831)	(84,171)	(76,831)	7,341
Operating income(loss) before depreciation	45,419	-	45,419	10,422	(7,984)	(18,406)	45,419	76,831	84,171	76,831	(7,341)
Depreciation and amortization	14,559	-	14,559	1,108	1,108	1	14,559	14,559	17,046	14,559	(2,487)
Operating income(loss)	30,860	-	30,860	9,314	(9,093)	(18,407)	30,860	62,271	67,125	62,271	(4,854)
Non-operating revenues(expenses):											
Interest and investment earnings	190,000	-	190,000	10,077	291,990	281,912	190,000	478,996	60,488	478,996	418,508
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	10,077	291,990	281,912	190,000	478,996	60,488	478,996	418,508
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,218)	-	(24,218)	(8,946)	(6,003)	2,943	(24,218)	(72,686)	(61,969)	(72,686)	(10,717)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(368)	-	368	(6,642)	(4,681)	(5,611)	(4,681)	930
Total transfers in	(30,860)	-	(30,860)	(9,314)	(6,003)	3,311	(30,860)	(77,367)	(67,580)	(77,367)	(9,787)
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	(30,860)	-	(30,860)	(9,314)	(6,003)	3,311	(30,860)	(77,367)	(67,580)	(77,367)	(9,787)
Net transfers	(30,860)	-	(30,860)	(9,314)	(6,003)	3,311	(30,860)	(77,367)	(67,580)	(77,367)	(9,787)
Total non-operating revenues(expenses), net	159,140	-	159,140	764	285,987	285,224	159,140	401,629	(7,092)	401,629	408,720
Change in net assets before capital expenditures	190,000	-	190,000	10,077	276,895	266,817	190,000	463,900	60,034	463,900	403,867
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(190,000)	-	(190,000)	10,077	276,895	266,817	190,000	463,900	60,034	463,900	403,867
Change in net assets	\$ -	\$ -	\$ -	\$ 10,077	\$ 276,895	\$ 266,817	\$ 190,000	\$ 463,900	\$ 60,034	\$ 463,900	\$ 403,867

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2019	June 30, 2019	Variance	FY19 YTD	FY19 YTD	Variance	Prior FY18	Current FY19	Variance
				Actual	Budget		Actual	Actual		YTD Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ 560,650	\$ -	\$ 560,650	\$ 4,783	\$ 1,551	\$ (3,233)	\$ 560,650	\$ 913,439	\$ 352,789	\$ 1,054,799	\$ 913,439	\$ (141,360)
Revenue - Other	50,000	-	50,000	7	3	(3)	50,000	63,431	13,431	178,146	63,431	(114,715)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	610,650	-	610,650	4,790	1,554	(3,236)	610,650	976,871	366,221	1,232,945	976,871	(256,075)
Operating expenses:												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	(305,878)	-	305,878
Management and administrative	47,500	-	47,500	519	(1,277)	(1,796)	47,500	34,680	(12,820)	47,900	34,680	(13,220)
Operating materials and supplies	181,000	-	181,000	37,842	34,521	(3,321)	181,000	283,625	102,625	293,215	283,625	(9,590)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	25,000	-	25,000	567	525	(42)	25,000	8,817	(16,183)	26,349	8,817	(17,532)
Facility maintenance	50,000	-	50,000	1,815	2,044	229	50,000	24,398	(25,602)	28,474	24,398	(4,076)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	140,500	39,362	179,862	-	206	206	179,862	186,116	6,254	177,568	186,116	8,548
Total operating expenses	444,000	39,362	483,362	40,743	36,019	(4,724)	483,362	537,636	54,274	267,626	537,636	270,009
Operating income(loss) before depreciation	166,650	(39,362)	127,288	(35,953)	(34,465)	1,488	127,288	439,235	311,947	965,319	439,235	(526,084)
Depreciation and amortization	1,004,788	-	1,004,788	83,732	83,732	0	1,004,788	1,004,788	(0)	1,004,788	1,004,788	0
Operating income(loss)	(838,138)	(39,362)	(877,500)	(119,685)	(118,198)	1,488	(877,500)	(565,553)	311,947	(39,469)	(565,553)	(526,084)
Non-operating revenues(expenses):												
Interest and investment earnings	2,000	-	2,000	-	-	-	2,000	10,539	8,539	3,828	10,539	6,711
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(160,144)	-	(160,144)	(1,010)	(37,854)	(36,844)	(160,144)	(157,808)	2,336	(184,981)	(157,808)	27,173
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(158,144)	-	(158,144)	(1,010)	(37,854)	(36,844)	(158,144)	(147,269)	10,875	(181,153)	(147,269)	33,884
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)	25,696	32,184	(77,852)	(45,672)	32,180	(260,064)	(45,672)	214,392
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(20,960)	-	(20,960)	-	-	-	(20,960)	(6,768)	14,192	(16,037)	(6,768)	9,269
Landfill processing fee transfer	(11,325)	-	(11,325)	(112)	(36)	76	(11,325)	(25,887)	(14,562)	(22,379)	(25,887)	(3,507)
ISF Fleet Use	(112,939)	-	(112,939)	(9,412)	(9,412)	-	(112,939)	(112,938)	1	(91,183)	(112,938)	(21,755)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(223,076)	-	(223,076)	(16,012)	16,248	32,260	(223,076)	(191,265)	31,811	(389,663)	(191,265)	198,398
Net transfers	(72,732)	-	(72,732)	(17,022)	1,394	67,344	(72,732)	(10,434)	42,006	(148,811)	(10,434)	164,512
Total non-operating revenues(expenses), net	(230,880)	-	(230,880)	(17,022)	1,394	67,344	(230,880)	(157,683)	52,881	(338,014)	(157,683)	136,824
Change in net assets before capital expenditures	(1,219,358)	(39,362)	(1,258,720)	(136,707)	(139,803)	(3,096)	(1,258,720)	(904,088)	354,632	(610,285)	(904,088)	(293,803)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,219,358)	(39,362)	(1,258,720)	(136,707)	(139,803)	(3,096)	(1,258,720)	(904,088)	354,632	(610,285)	(904,088)	(293,803)

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2019 - PRELIMINARY

Description	Adopted	Adjusted	May 31, 2019	June 30, 2019	FY-19 YTD	FY-19 YTD	Prior FY-18	Current FY19	Variance
	Budget	Budget	Actual	Variance	Budget	Actual	YTD Actual	Actual	
Operating revenues:									
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	250	-	250	250
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	250	-	250	250
Operating expenses:									
Salaries, benefits and contract labor	308,014	308,014	35,380	25,053	(10,327)	334,268	411,489	334,268	(77,221)
Management and administrative	120,979	120,979	10,356	10,450	94	126,552	117,580	126,552	8,972
Operating materials and supplies	465,500	465,500	51,624	57,114	5,490	548,779	544,776	548,779	4,002
Contract services - labor	-	-	-	-	-	-	-	-	-
Professional services	1,000	1,000	-	-	-	-	-	-	(1,000)
Facility maintenance	554,795	554,795	51,570	29,011	(22,559)	410,050	449,681	410,050	(39,631)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	5,000	-	-	-	2,799	1,421	2,799	1,377
Total operating expenses	1,455,288	1,455,288	148,930	121,628	(27,302)	1,422,446	1,524,947	1,422,446	(102,501)
Operating income(loss) before depreciation	(1,455,288)	(1,455,288)	(148,930)	(121,628)	27,302	(1,422,196)	(1,524,947)	(1,422,196)	102,751
Depreciation and amortization	487,191	487,191	73,257	19,073	(54,184)	684,031	512,826	684,031	171,205
Operating income(loss)	(1,942,479)	(1,942,479)	(222,187)	(140,701)	81,485	(2,106,227)	(2,037,773)	(2,106,227)	(68,454)
Non-operating revenues(expenses):									
Interest and investment earnings	5,000	5,000	-	-	-	18,744	2,617	18,744	16,127
Gain(loss) on sales and/or disposals of asset	-	-	(321,500)	169,862	491,362	220,419	16,823	220,419	203,596
Debt service interest expense	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	5,000	5,000	(321,500)	169,862	491,362	239,163	19,440	239,163	219,723
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,600	21,600	-	-	-	-	2,760	-	(2,760)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,084,441	2,084,441	173,182	173,182	-	2,080,789	2,266,233	2,080,789	(185,445)
Total transfers in	2,106,041	2,106,041	173,182	173,182	-	2,080,789	2,266,993	2,080,789	(188,205)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,488)	(45,488)	(6,046)	(11,014)	(4,968)	(86,923)	(82,224)	(86,923)	(4,699)
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)	(6,046)	(11,014)	(4,968)	(84,962)	(82,224)	(84,962)	(2,738)
Net transfers	2,060,553	2,060,553	167,136	162,168	(4,968)	1,995,827	2,186,769	1,995,827	(190,942)
Total non-operating revenues(expenses), net	2,065,553	2,065,553	(154,364)	332,030	486,394	2,234,990	2,206,209	2,234,990	28,780
Change in net assets before capital expenditures	123,074	123,074	(376,551)	191,329	567,879	128,763	168,436	128,763	(39,673)
Capital expenditures	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-
Change in net assets	123,074	123,074	(376,551)	191,329	567,879	128,763	168,436	128,763	(39,673)