

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	June 30, 2019		July 31, 2019		FY19 YTD		FY18		Variance
				Budget	Variance	Budget	Variance	Actual	Budget	Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ 22,692,864	\$ 8,256	\$ 22,701,120	\$ 1,773,240	\$ 2,108,384	\$ 335,145	\$ 1,891,760	\$ 2,108,384	\$ 1,729,820	\$ 2,108,384	\$ 378,564	
Revenue - Other	219,092	-	219,092	11,700	24,382	12,682	18,258	24,382	29,887	24,382	(5,505)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	95,147	-	(95,147)	
Total operating revenues	22,911,956	8,256	22,920,212	1,784,940	2,132,767	347,827	1,910,018	2,132,767	1,854,854	2,132,767	277,912	
Operating expenses:												
Salaries, benefits and contract labor	11,157,476	128,602	11,286,078	726,381	820,810	94,429	868,160	820,810	682,896	820,810	137,914	
Management and administrative	763,851	-	763,851	97,953	78,825	(19,128)	63,654	78,825	32,070	78,825	46,756	
Operating materials and supplies	2,804,134	-	2,804,134	349,154	119,304	(229,849)	233,678	119,304	65,862	119,304	53,442	
Contract services - labor	349,500	-	349,500	16,612	(16,612)	-	29,125	-	-	-	-	
Professional services	1,955,852	-	1,955,852	248,903	40,154	(208,749)	162,988	40,154	65,771	40,154	(25,617)	
Facility maintenance	1,241,612	-	1,241,612	113,768	70,274	(43,494)	103,468	70,274	48,111	70,274	22,163	
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(39,030)	(26,870)	12,160	(61,995)	(26,870)	(22,170)	(26,870)	(4,701)	
Permit, Fees & Other	2,070,671	7,179	2,077,850	375,522	182,431	(193,092)	173,154	182,431	10,412	182,431	172,019	
Total operating expenses	19,599,154	135,781	19,734,935	1,889,263	1,284,927	(604,336)	1,572,231	1,284,927	882,953	1,284,927	401,975	
Operating income(loss) before depreciation	3,312,802	(127,525)	3,185,277	(104,323)	847,839	952,163	337,786	847,839	971,902	847,839	(124,062)	
Depreciation and amortization	4,624,939	-	4,624,939	336,160	390,845	54,686	385,412	390,845	349,549	390,845	41,297	
Operating income(loss)	(1,312,137)	(127,525)	(1,439,662)	(440,483)	456,994	897,477	(47,625)	456,994	622,353	456,994	(165,359)	
Non-operating revenues(expenses):												
Interest and investment earnings	785,900	-	785,900	1,094,654	(405,758)	(1,500,412)	65,492	(405,758)	38,973	(405,758)	(444,731)	
Gain(loss) on sales and/or disposals of asset	95,000	-	95,000	169,862	-	(169,862)	7,917	-	-	-	-	
Debt service interest expense	(498,253)	-	(498,253)	(205,305)	(1,596)	203,709	(41,521)	(1,596)	(1,596)	(1,596)	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	
Other, net	105,699	-	105,699	3,592	3,188	(405)	8,808	3,188	3,904	3,188	(716)	
Total non-operating revenues(expenses) before transfers	488,346	-	488,346	1,062,803	(404,166)	(1,466,969)	40,695	(404,166)	41,281	(404,166)	(445,448)	
Overhead cost allocation - CA	5,319,349	-	5,319,349	(833,544)	257,853	1,091,397	443,279	257,853	239,270	257,853	18,583	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	278,624	-	278,624	20,158	67,564	47,406	23,219	67,564	23,275	67,564	44,289	
Landfill processing fee transfer	372	-	372	36	(36)	-	31	-	4,810	(4,810)	110,032	
ISF Fleet Use	3,342,674	-	3,342,674	174,445	283,834	109,389	278,556	283,834	173,802	283,834	110,032	
Total transfers in	8,941,019	-	8,941,019	(638,905)	609,251	1,248,156	745,085	609,251	441,157	609,251	168,094	
Overhead cost allocation - CA	(5,329,353)	-	(5,329,353)	833,544	(257,853)	(1,091,397)	(444,113)	(257,853)	(239,270)	(257,853)	(18,583)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(278,624)	-	(278,624)	(20,158)	(67,564)	(47,406)	(23,219)	(67,564)	(23,275)	(67,564)	(44,289)	
Landfill processing fee transfer	(372)	-	(372)	(36)	(36)	36	(31)	31	(4,810)	(4,810)	4,810	
ISF Fleet Use	(3,342,674)	-	(3,342,674)	(174,445)	(283,834)	(109,389)	(278,556)	(283,834)	(173,802)	(283,834)	(110,032)	
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(64,003)	(46,906)	17,097	(45,880)	(46,906)	(52,024)	(46,906)	5,118	
Total transfers out	(9,501,583)	-	(9,501,583)	574,902	(656,157)	(1,231,059)	(791,799)	(656,157)	(493,181)	(656,157)	(162,976)	
Net transfers	(560,564)	-	(560,564)	(64,003)	(46,906)	17,097	(46,714)	(46,906)	(52,024)	(46,906)	5,118	
Total non-operating revenues(expenses), net	(72,218)	-	(72,218)	998,800	(451,073)	(1,449,873)	(6,018)	(451,073)	(10,743)	(451,073)	(440,330)	
Change in net assets before capital expenditures	(1,384,355)	(127,525)	(1,511,880)	558,317	5,921	(552,396)	(53,643)	5,921	611,610	5,921	(605,689)	
Capital expenditures	3,883,289	-	3,883,289	438,383	738,642	300,260	323,607	738,642	695	738,642	737,948	
Capital expenditures - contra	-	-	-	(5,224,522)	-	5,224,522	-	-	-	-	-	
Capital expenditures, net	3,883,289	-	3,883,289	(4,786,139)	738,642	5,524,781	323,607	738,642	695	738,642	737,948	
Change in net assets	(5,267,644)	(127,525)	(5,395,169)	\$ 5,344,456	(732,721)	(6,077,177)	(377,251)	(732,721)	\$ 610,915	(732,721)	(1,343,636)	

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	July 31, 2019			FY19 YTD			FY18			
				June 30, 2019	July 31, 2019	Variance	Budget	Actual	Variance	YTD Actual	Actual	Variance	
Operating revenues:													
Revenue - Trade	\$ 22,692,864	\$ 8,256	\$ 22,701,120	\$ 1,773,240	\$ 2,108,384	\$ 335,145	\$ 1,891,760	\$ 2,108,384	\$ 216,624	\$ 1,729,820	\$ 2,108,384	\$ 378,564	
Revenue - Other	219,092	-	219,092	11,700	24,382	12,682	18,258	24,382	6,125	29,887	24,382	(5,505)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	95,147	-	(95,147)	
Total operating revenues	22,911,956	8,256	22,920,212	1,784,940	2,132,767	347,827	1,910,018	2,132,767	222,749	1,854,854	2,132,767	277,912	
Operating expenses:													
Salaries, benefits and contract labor	11,157,476	128,602	11,286,078	726,381	820,810	94,429	868,160	820,810	(47,350)	682,896	820,810	137,914	
Management and administrative	763,851	-	763,851	97,953	78,825	(19,128)	63,654	78,825	15,171	32,070	78,825	46,756	
Operating materials and supplies	2,804,134	-	2,804,134	349,154	119,304	(229,849)	233,678	119,304	(114,374)	65,862	119,304	53,442	
Contract services - labor	349,500	-	349,500	16,612	-	(16,612)	29,125	-	(29,125)	-	-	-	
Professional services	1,955,852	-	1,955,852	248,903	40,154	(208,749)	162,988	40,154	(122,834)	65,771	40,154	(25,617)	
Facility maintenance	1,241,612	-	1,241,612	113,768	70,274	(43,494)	103,468	70,274	(33,194)	48,111	70,274	22,163	
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(39,030)	(26,870)	12,160	(61,995)	(26,870)	35,125	(22,170)	(26,870)	(4,701)	
Permit, Fees & Other	2,070,671	7,179	2,077,850	375,522	182,431	(193,092)	173,154	182,431	9,277	10,412	182,431	172,019	
Total operating expenses	19,599,164	135,781	19,734,955	1,889,263	1,284,927	(604,336)	1,572,231	1,284,927	(287,304)	882,963	1,284,927	401,975	
Operating income(loss) before depreciation	3,312,802	(127,525)	3,185,277	(104,323)	847,839	952,163	337,786	847,839	510,053	971,902	847,839	(124,062)	
Depreciation and amortization	4,624,939	-	4,624,939	336,160	390,845	54,686	385,412	390,845	5,434	349,549	390,845	41,297	
Operating income(loss)	(1,312,137)	(127,525)	(1,439,662)	(440,483)	456,994	897,477	(47,625)	456,994	504,619	622,353	456,994	(165,359)	
Non-operating revenues(expenses):													
Interest and investment earnings	785,900	-	785,900	1,094,654	(405,758)	(1,500,412)	65,492	(405,758)	(471,250)	38,973	(405,758)	(444,731)	
Gain(loss) on sales and/or disposals of asset:	95,000	-	95,000	169,862	-	(169,862)	7,917	-	(7,917)	-	-	-	
Debt service interest expense	(498,253)	-	(498,253)	(205,305)	(1,596)	203,709	(41,521)	(1,596)	39,925	(1,596)	(1,596)	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	105,699	-	105,699	3,592	3,188	(405)	8,808	3,188	(5,621)	3,904	3,188	(716)	
Total non-operating revenues(expenses) before transfers	488,346	-	488,346	1,062,803	(404,166)	(1,466,969)	40,695	(404,166)	(444,862)	41,281	(404,166)	(445,448)	
Overhead cost allocation - CA	5,319,349	-	5,319,349	(833,544)	257,853	1,091,397	443,279	257,853	(185,426)	239,270	257,853	18,583	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	278,624	-	278,624	20,158	67,564	47,406	23,219	67,564	44,346	23,275	67,564	44,289	
Landfill processing fee transfer	372	-	372	36	(36)	-	31	(31)	-	4,810	(4,810)	4,810	
ISF Fleet Use	3,342,674	-	3,342,674	174,445	283,834	109,389	278,556	283,834	5,278	173,802	283,834	(110,032)	
Total transfers in	8,941,019	-	8,941,019	(638,905)	609,251	1,248,156	745,085	609,251	(135,834)	441,157	609,251	168,094	
Overhead cost allocation - CA	(5,329,353)	-	(5,329,353)	833,544	(257,853)	(1,091,397)	(444,113)	(257,853)	186,260	(239,270)	(257,853)	(18,583)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(278,624)	-	(278,624)	(20,158)	(67,564)	(47,406)	(23,219)	(67,564)	(44,346)	(23,275)	(67,564)	(44,289)	
Landfill processing fee transfer	(372)	-	(372)	(36)	36	-	(31)	31	-	(4,810)	(4,810)	4,810	
ISF Fleet Use	(3,342,674)	-	(3,342,674)	(174,445)	(283,834)	(109,389)	(278,556)	(283,834)	(5,278)	(173,802)	(283,834)	(110,032)	
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(64,003)	(46,906)	17,097	(45,880)	(46,906)	(1,026)	(52,024)	(46,906)	5,118	
Total transfers out	(9,501,583)	-	(9,501,583)	574,902	(656,157)	(1,231,059)	(791,799)	(656,157)	135,641	(493,181)	(656,157)	(162,976)	
Net transfers	(560,564)	-	(560,564)	(64,003)	(46,906)	17,097	(46,714)	(46,906)	(193)	(52,024)	(46,906)	5,118	
Total non-operating revenues(expenses), net	(72,218)	-	(72,218)	998,800	(451,073)	(1,449,873)	(6,018)	(451,073)	(445,055)	(10,743)	(451,073)	(440,330)	
Change in net assets before capital expenditures	(1,384,355)	(127,525)	(1,511,880)	558,317	5,921	(552,396)	(53,643)	5,921	59,565	611,610	5,921	(605,689)	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	(1,384,355)	(127,525)	(1,511,880)	558,317	5,921	(552,396)	(53,643)	5,921	59,565	611,610	5,921	(605,689)	

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted	Adjustments	Adjusted	June 30, 2019	July 31, 2019	Variance	FY19 YTD	FY19 YTD	Prior FY18 YTD	Current FY19	Variance
	Budget		Budget	Actual	Actual		Budget	Actual	Actual	Actual	
Operating revenues:											
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:											
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	25,000	-	25,000	(7,538)	-	7,538	2,083	-	-	-	-
Operating materials and supplies	2,632,289	-	2,632,289	245,054	699,622	454,569	219,357	699,622	-	699,622	699,622
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,226,000	-	1,226,000	200,867	39,020	(161,847)	102,167	39,020	-	39,020	39,020
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	-	-	-	-	-	-	-	-	695	-	(695)
Total operating expenses	3,883,289	-	3,883,289	438,383	738,642	300,260	323,607	738,642	695	738,642	737,948
Operating income(loss) before depreciation	(3,883,289)	-	(3,883,289)	(438,383)	(738,642)	(300,260)	(323,607)	(738,642)	(695)	(738,642)	(737,948)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(3,883,289)	-	(3,883,289)	(438,383)	(738,642)	(300,260)	(323,607)	(738,642)	(695)	(738,642)	(737,948)
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	(3,883,289)	-	(3,883,289)	(438,383)	(738,642)	(300,260)	(323,607)	(738,642)	(695)	(738,642)	(737,948)
Capital expenditures	-	-	-	(5,224,522)	-	5,224,522	-	-	-	-	-
Capital expenditures - contra	-	-	-	(5,224,522)	-	5,224,522	-	-	-	-	-
Capital expenditures, net	-	-	-	\$ 4,786,139	\$ (738,642)	\$ (5,524,781)	\$ (323,607)	\$ (738,642)	\$ (695)	\$ (738,642)	\$ (737,948)
Change in net assets	\$(3,883,289)	\$ -	\$(3,883,289)	\$ 4,786,139	\$ (738,642)	\$ (5,524,781)	\$ (323,607)	\$ (738,642)	\$ (695)	\$ (738,642)	\$ (737,948)

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	June 30, 2019			July 31, 2019			FY19 YTD			Current FY19		
				Budget	Adjustments	Budget	Budget	Variance	Actual	Variance	Actual	Variance	Actual	Variance	
Operating revenues:															
Revenue - Trade	\$ 1,637,134	\$ -	\$ 1,637,134	\$ 100,783	\$ 172,461	\$ 71,678	\$ 136,428	\$ 172,461	\$ 36,033	\$ 106,457	\$ 172,461	\$ 66,004	\$ 172,461	\$ -	\$ 66,004
Revenue - Other	-	-	-	1,824	-	(1,824)	-	-	-	(0)	-	0	-	-	0
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,637,134	-	1,637,134	102,607	172,461	69,854	136,428	172,461	36,033	106,457	172,461	66,004	172,461	-	66,004
Operating expenses:															
Salaries, benefits and contract labor	2,804,598	128,602	2,933,200	190,089	301,052	110,963	225,631	301,052	75,421	193,298	301,052	107,754	301,052	107,754	
Management and administrative	507,987	-	507,987	36,534	14,653	(21,880)	42,332	14,653	(27,679)	13,443	14,653	1,210	14,653	1,210	
Operating materials and supplies	62,767	-	62,767	17,411	950	(16,461)	5,231	950	(4,281)	354	950	596	950	596	
Contract services - labor	25,000	-	25,000	-	-	-	2,083	-	(2,083)	-	-	-	-	-	
Professional services	878,874	-	878,874	69,150	21,314	(47,837)	73,239	21,314	(51,926)	61,009	21,314	(39,696)	21,314	(39,696)	
Facility maintenance	242,255	-	242,255	19,194	15,787	(3,407)	20,188	15,787	(4,401)	16,582	15,787	(795)	15,787	(795)	
Contra-Post Closure Expenses	159,735	(1,600)	158,135	18,932	46,616	27,684	13,178	46,616	33,438	2,400	46,616	44,216	46,616	44,216	
Permit, Fees & Other	4,681,216	127,002	4,808,218	351,311	400,372	49,061	381,882	400,372	18,490	287,086	400,372	113,286	400,372	113,286	
Total operating expenses	(3,044,082)	(127,002)	(3,171,084)	(248,704)	(227,912)	20,792	(245,454)	(227,912)	17,543	(180,629)	(227,912)	(47,282)	(227,912)	(47,282)	
Depreciation and amortization	70,438	-	70,438	6,976	6,526	(449)	5,870	6,526	657	6,251	6,526	275	6,526	275	
Operating income(loss)	(3,114,520)	(127,002)	(3,241,522)	(255,680)	(234,438)	21,242	(251,324)	(234,438)	16,886	(186,880)	(234,438)	(47,558)	(234,438)	(47,558)	
Non-operating revenues(expenses):															
Interest and investment earnings	22,758	-	22,758	416,150	(168,235)	(584,385)	1,897	(168,235)	(170,132)	16,695	(168,235)	(184,930)	(168,235)	(184,930)	
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	(3,288)	-	(3,288)	-	-	-	(274)	-	274	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	19,470	-	19,470	416,150	(168,235)	(584,385)	1,623	(168,235)	(169,858)	16,695	(168,235)	(184,930)	(168,235)	(184,930)	
Overhead cost allocation - CA	4,206,791	-	4,206,791	(833,544)	257,853	1,091,397	350,566	257,853	(92,713)	239,270	257,853	18,583	257,853	18,583	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	1,190	-	1,190	-	6,412	6,412	99	6,412	6,312	-	6,412	6,412	-	6,412	
Landfill processing fee transfer	-	-	-	154	444	290	473	444	(29)	98	444	346	444	346	
ISF Fleet Use	5,680	-	5,680	-	-	-	-	-	-	-	-	-	-	-	
Total transfers in	4,213,661	-	4,213,661	(833,390)	264,709	1,098,099	351,138	264,709	(86,430)	239,368	264,709	25,341	264,709	25,341	
Overhead cost allocation - CA	(1,112,558)	-	(1,112,558)	-	-	-	(92,713)	-	92,713	-	-	-	-	-	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	(207)	(3,324)	(3,118)	-	(3,324)	(3,324)	-	(3,324)	(3,324)	(3,324)	(3,324)	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(6,053)	-	(6,053)	(496)	(930)	(434)	(504)	(930)	(426)	(426)	(930)	(504)	(930)	(504)	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(1,118,611)	-	(1,118,611)	(703)	(4,254)	(3,551)	(93,218)	(4,254)	88,964	(426)	(4,254)	(3,828)	(4,254)	(3,828)	
Net transfers	3,095,050	-	3,095,050	(834,093)	260,455	1,094,547	257,921	260,455	2,534	238,942	260,455	21,513	260,455	21,513	
Total non-operating revenues(expenses), net	3,114,520	-	3,114,520	(417,942)	92,220	510,162	259,543	92,220	(167,324)	255,637	92,220	(163,417)	92,220	(163,417)	
Change in net assets before capital expenditures	(0)	(127,002)	(127,002)	(673,622)	(142,218)	531,404	8,219	(142,218)	(150,437)	68,757	(142,218)	(210,975)	(142,218)	(210,975)	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	(0)	(127,002)	(127,002)	(673,622)	(142,218)	531,404	8,219	(142,218)	(150,437)	68,757	(142,218)	(210,975)	(142,218)	(210,975)	
Change in net assets	(0)	(127,002)	(127,002)	(673,622)	(142,218)	531,404	8,219	(142,218)	(150,437)	68,757	(142,218)	(210,975)	(142,218)	(210,975)	

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted	Adjustments	Adjusted	June 30, 2019	July 31, 2019	Variance	FY-19 YTD	FY-19 YTD	Variance	Prior FY-18	Current FY19	Variance
	Budget		Budget	Budget	Actual		Budget	Actual		YTD Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ 6,671,294	\$ 8,256	\$ 6,679,550	\$ 530,245	\$ 708,629	\$ 178,384	\$ 556,629	\$ 708,629	\$ 151,999	\$ 404,626	\$ 708,629	\$ 304,002
Revenue - Other	10,626	-	10,626	883	886	2	886	886	-	886	886	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,681,920	8,256	6,690,176	531,128	709,514	178,386	557,515	709,514	151,999	405,512	709,514	304,002
Operating expenses:												
Salaries, benefits and contract labor	4,164,130	-	4,164,130	266,841	260,315	(6,527)	320,318	260,315	(60,003)	255,448	260,315	4,867
Management and administrative	73,602	-	73,602	63,246	8,232	(55,014)	6,134	8,232	2,098	2,431	8,232	5,801
Operating materials and supplies	722,373	-	722,373	142,713	56,487	(86,226)	60,198	56,487	(3,711)	25,078	56,487	31,409
Contract services - labor	252,000	-	252,000	5	-	(5)	21,000	-	(21,000)	-	-	-
Professional services	324,500	-	324,500	12,146	250	(11,896)	27,042	250	(26,792)	-	250	250
Facility maintenance	47,252	-	47,252	10,469	9,233	(1,236)	3,938	9,233	5,296	7,665	9,233	1,568
Contra-Post Closure Expenses	102,550	7,179	109,729	61	88,392	88,331	9,144	88,392	79,248	-	88,392	88,392
Permit, Fees & Other	5,686,407	7,179	5,693,586	495,483	422,909	(72,574)	447,772	422,909	(24,864)	290,622	422,909	132,287
Total operating expenses	995,513	1,077	996,590	35,645	286,605	250,960	109,742	286,605	176,863	114,890	286,605	171,716
Operating income(loss) before depreciation												
Depreciation and amortization	157,053	-	157,053	13,088	13,088	(0)	13,088	13,088	0	13,047	13,088	41
Operating income(loss)	838,460	1,077	839,537	22,557	273,518	250,961	96,655	273,518	176,863	101,843	273,518	171,675
Non-operating revenues(expenses):												
Interest and investment earnings	91,926	-	91,926	-	-	-	7,661	-	(7,661)	-	-	-
Gain(loss) on sales and/or disposals of asset	(37,686)	-	(37,686)	(8,963)	(133)	8,830	(3,141)	(133)	3,007	(133)	(133)	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	108,987	-	108,987	3,592	3,188	(405)	9,082	3,188	(5,895)	3,904	3,188	(716)
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	163,227	-	163,227	(5,371)	3,054	8,425	13,602	3,054	(10,548)	3,771	3,054	(716)
Overhead cost allocation - CA	1,112,558	-	1,112,558	-	-	-	92,713	-	(92,713)	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	234,434	-	234,434	14,258	47,569	33,311	19,536	47,569	28,033	19,823	47,569	27,746
Landfill processing fee transfer	8,618	-	8,618	1,109	2,524	1,415	718	2,524	1,806	-	2,524	2,524
ISF Fleet Use	1,355,610	-	1,355,610	15,367	50,093	34,726	112,968	50,093	(62,875)	19,823	50,093	30,270
Total transfers in	(1,570,779)	-	(1,570,779)	233,050	(37,352)	(270,402)	(130,898)	(37,352)	93,546	(67,338)	(37,352)	29,986
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(1,190)	-	(1,190)	-	-	-	(99)	-	99	-	-	-
Intra-department labor transfer	(470,440)	-	(470,440)	(34,256)	(42,322)	(8,067)	(39,203)	(42,322)	(3,119)	(34,269)	(42,322)	(8,053)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(2,042,409)	-	(2,042,409)	198,794	(79,674)	(278,469)	(170,201)	(79,674)	90,527	(101,607)	(79,674)	21,933
Net transfers	(886,799)	-	(886,799)	214,161	(29,581)	(243,743)	(57,233)	(29,581)	27,652	(81,785)	(29,581)	52,203
Total non-operating revenues(expenses), net	(523,572)	-	(523,572)	208,791	(26,527)	(235,318)	(43,631)	(26,527)	17,104	(78,014)	(26,527)	51,487
Change in net assets before capital expenditures	314,888	1,077	315,965	231,348	246,991	15,643	53,024	246,991	193,967	23,829	246,991	223,162
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 314,888	\$ 1,077	\$ 315,965	\$ 231,348	\$ 246,991	\$ 15,643	\$ 53,024	\$ 246,991	\$ 193,967	\$ 23,829	\$ 246,991	\$ 223,162

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted	Adjustments	Adjusted	June 30, 2019	July 31, 2019	FY19 YTD	FY19 YTD	Prior FY18	Current FY19	Variance
	Budget		Budget	Budget	Variance	Budget	Actual	YTD Actual	Actual	
Operating revenues:										
Revenue - Trade	\$ 14,369,436	\$ -	\$ 14,369,436	\$ 1,140,661	\$ 1,227,295	\$ 86,634	\$ 1,197,453	\$ 1,049,356	\$ 1,227,295	\$ 177,940
Revenue - Other	157,220	-	157,220	8,990	23,503	14,514	13,102	26,150	23,503	(2,647)
Reimb from Outside Agencies	-	-	-	-	-	-	-	95,147	-	(95,147)
Total operating revenues	14,526,656	-	14,526,656	1,149,651	1,250,799	101,147	1,210,555	1,170,653	1,250,799	80,146
Operating expenses:										
Salaries, benefits and contract labor	3,753,691	-	3,753,691	244,398	237,749	(6,649)	288,745	209,113	237,749	28,636
Management and administrative	47,750	-	47,750	(10,999)	716	11,715	3,979	2,241	716	(1,526)
Operating materials and supplies	1,288,994	-	1,288,994	79,038	23,642	(55,396)	107,416	18,390	23,642	5,253
Contract services - labor	30,000	-	30,000	16,607	-	(16,607)	2,500	-	-	2,500
Professional services	542,979	-	542,979	149,544	17,087	(132,457)	45,248	4,762	17,087	12,325
Facility maintenance	269,810	-	269,810	51,993	22,701	(29,293)	22,484	7,657	22,701	15,044
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,518,647	-	1,518,647	346,258	1,237	(345,021)	126,554	5,778	1,237	(4,541)
Total operating expenses	7,451,871	-	7,451,871	876,838	303,131	(573,707)	596,927	247,940	303,131	55,191
Operating income(loss) before depreciation	7,074,785	-	7,074,785	272,813	947,668	674,854	613,628	922,713	947,668	24,955
Depreciation and amortization	2,531,966	-	2,531,966	212,182	211,103	(1,079)	210,997	206,656	211,103	4,447
Operating income(loss)	4,542,819	-	4,542,819	60,632	736,565	675,933	402,630	716,057	736,565	20,508
Non-operating revenues(expenses):										
Interest and investment earnings	420,621	-	420,621	386,514	(130,558)	(517,072)	35,052	12,858	(130,558)	(143,416)
Gain(loss) on sales and/or disposals of asset	(328,146)	-	(328,146)	(158,488)	(453)	158,035	(27,346)	(453)	(453)	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	92,475	-	92,475	228,026	(131,011)	(359,037)	7,706	12,405	(131,011)	(143,416)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,000	-	21,000	5,900	10,664	4,764	1,750	3,453	10,664	7,212
Landfill processing fee transfer	372	-	372	36	(36)	-	31	4,810	-	(4,810)
ISF Fleet Use	3,060	-	3,060	-	-	-	255	-	-	-
Total transfers in	24,432	-	24,432	5,936	10,664	4,728	2,036	8,263	10,664	2,401
Overhead cost allocation - CA	(2,593,477)	-	(2,593,477)	574,798	(216,123)	(790,921)	(216,123)	(165,444)	(216,123)	(50,679)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-
Utility transfer	(186,644)	-	(186,644)	(2,936)	(26,856)	(23,921)	(15,554)	(3,632)	(26,856)	(23,224)
Intra-department labor transfer	(2,756,931)	-	(2,756,931)	(130,281)	(240,136)	(109,855)	(229,744)	(130,970)	(240,136)	(109,166)
ISF Fleet Use	(550,560)	-	(550,560)	(64,003)	(46,906)	17,097	(45,880)	(52,024)	(46,906)	5,118
Provision for landfill closure/postclosure	(6,087,612)	-	(6,087,612)	377,578	(530,022)	(907,600)	(507,301)	(352,070)	(530,022)	(177,952)
Total transfers out	(6,063,180)	-	(6,063,180)	383,514	(519,358)	(902,872)	(505,265)	(343,807)	(519,358)	(175,551)
Total non-operating revenues(expenses), net	(5,970,705)	-	(5,970,705)	611,540	(650,369)	(1,261,909)	(497,559)	(331,402)	(650,369)	(318,986)
Change in net assets before capital expenditures	(1,427,886)	-	(1,427,886)	672,172	86,196	(585,976)	(94,928)	384,655	86,196	(298,458)
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,427,886)	\$ -	(1,427,886)	\$ 672,172	\$ 86,196	(585,976)	(94,928)	\$ 384,655	\$ 86,196	(298,458)

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	June 30, 2019	July 31, 2019	Variance	FY19 YTD Budget	FY19 YTD Actual	Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 51,246	-	\$ 51,246	\$ -	\$ -	\$ -	\$ 4,271	\$ -	\$ (4,271)	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	51,246	-	51,246	-	-	-	4,271	-	(4,271)	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	110,577	-	110,577	-	-	-	8,506	-	(8,506)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	88	-	(88)	-	-	-
Operating materials and supplies	150,500	-	150,500	18,356	44	(18,312)	12,542	44	(12,498)	945	44	(901)
Contract services - labor	42,500	-	42,500	-	-	-	3,542	-	(3,542)	-	-	-
Professional services	208,500	-	208,500	17,538	1,504	(16,035)	17,375	1,504	(15,872)	-	1,504	1,504
Facility maintenance	127,500	-	127,500	1,055	1,856	801	10,625	1,856	(8,769)	3,503	1,856	(1,647)
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(39,030)	(26,870)	12,160	(61,995)	(26,870)	35,125	(22,170)	(26,870)	(4,701)
Permit, Fees & Other	110,450	-	110,450	10,065	804	(9,262)	9,204	804	(8,400)	735	804	69
Total operating expenses	7,138	-	7,138	7,984	(22,664)	(30,648)	(114)	(22,664)	(22,550)	(16,988)	(22,664)	(5,676)
Operating income(loss) before depreciation	44,108	-	44,108	(7,984)	22,664	30,648	4,384	22,664	18,279	16,988	22,664	5,676
Depreciation and amortization	13,294	-	13,294	1,108	1,108	(1)	1,108	1,108	(0)	1,421	1,108	(313)
Operating income(loss)	30,814	-	30,814	(9,093)	21,556	30,649	3,277	21,556	18,279	15,568	21,556	5,988
Non-operating revenues(expenses):												
Interest and investment earnings	245,595	-	245,595	291,990	(106,965)	(398,955)	20,466	(106,965)	(127,431)	9,420	(106,965)	(116,385)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	245,595	-	245,595	291,990	(106,965)	(398,955)	20,466	(106,965)	(127,431)	9,420	(106,965)	(116,385)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,172)	-	(24,172)	(6,003)	(21,432)	(15,429)	(2,014)	(21,432)	(19,417)	(14,883)	(21,432)	(6,549)
Landfill processing fee transfer	(6,642)	-	(6,642)	-	(445)	(445)	(554)	(445)	109	(685)	(445)	240
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	(30,814)	-	(30,814)	(6,003)	(21,877)	(15,874)	(2,568)	(21,877)	(19,309)	(15,568)	(21,877)	(6,309)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,172)	-	(24,172)	(6,003)	(21,432)	(15,429)	(2,014)	(21,432)	(19,417)	(14,883)	(21,432)	(6,549)
Landfill processing fee transfer	(6,642)	-	(6,642)	-	(445)	(445)	(554)	(445)	109	(685)	(445)	240
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(30,814)	-	(30,814)	(6,003)	(21,877)	(15,874)	(2,568)	(21,877)	(19,309)	(15,568)	(21,877)	(6,309)
Net transfers	(30,814)	-	(30,814)	(6,003)	(21,877)	(15,874)	(2,568)	(21,877)	(19,309)	(15,568)	(21,877)	(6,309)
Total non-operating revenues(expenses), net	214,781	-	214,781	285,987	(128,841)	(414,829)	17,898	(128,841)	(146,740)	(6,147)	(128,841)	(122,894)
Change in net assets before capital expenditures	245,595	-	245,595	276,895	(107,286)	(384,180)	21,175	(107,286)	(128,461)	9,420	(107,286)	(116,706)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	245,595	-	245,595	276,895	(107,286)	(384,180)	21,175	(107,286)	(128,461)	9,420	(107,286)	(116,706)

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation
Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	June 30, 2019		July 31, 2019		FY19 YTD Budget	FY19 YTD Actual	Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
				\$		\$							
Operating revenues:													
Revenue - Trade	\$ 15,000	-	\$ 15,000	\$ 1,551	\$ -	\$ (1,551)	\$ 1,250	\$ -	\$ (1,250)	\$ 169,382	\$ -	\$ (169,382)	
Revenue - Other	-	-	-	3	(7)	(10)	-	(7)	(7)	2,851	(7)	(2,858)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	15,000	-	15,000	1,554	(7)	(1,561)	1,250	(7)	(1,257)	172,233	(7)	(172,239)	
Operating expenses:													
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-	
Management and administrative	6,583	-	6,583	(1,277)	5,191	6,468	549	5,191	4,643	3,872	5,191	1,319	
Operating materials and supplies	1,000	-	1,000	34,521	(16)	(34,537)	83	(16)	(99)	23	(16)	(38)	
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	-	-	-	525	-	(525)	-	-	-	-	-	-	
Facility maintenance	-	-	-	2,044	1,816	(228)	-	1,816	1,816	2,036	1,816	(220)	
Contra-Post Closure Expenses	174,289	-	174,289	206	43,362	43,157	14,524	43,362	28,838	-	43,362	43,362	
Permit, Fees & Other	181,872	-	181,872	36,019	50,354	14,335	15,156	50,354	35,198	5,931	50,354	44,423	
Total operating expenses	(166,872)	-	(166,872)	(34,465)	(50,361)	(15,896)	(13,906)	(50,361)	(36,455)	166,302	(50,361)	(216,663)	
Depreciation and amortization	996,167	-	996,167	83,732	83,014	(719)	83,014	83,014	(0)	83,732	83,014	(718)	
Operating income(loss)	(1,163,039)	-	(1,163,039)	(118,198)	(133,375)	(15,177)	(96,920)	(133,375)	(36,455)	82,570	(133,375)	(215,944)	
Non-operating revenues(expenses):													
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(132,421)	-	(132,421)	(37,854)	(1,010)	36,844	(11,035)	(1,010)	10,025	(1,010)	(1,010)	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	(132,421)	-	(132,421)	(37,854)	(1,010)	36,844)	(11,035)	(1,010)	10,025)	(1,010)	(1,010)	-	
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	(52,539)	-	(52,539)	25,696	(4,378)	(30,074)	(4,378)	(4,378)	0	(6,488)	(4,378)	2,110	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(21,000)	-	(21,000)	-	-	-	(1,750)	-	1,750	-	-	-	
Landfill processing fee transfer	(372)	-	(372)	(36)	-	36	(31)	-	31	(4,810)	-	4,810	
ISF Fleet Use	(102,608)	-	(102,608)	(9,412)	-	9,412	(8,551)	-	8,551	(9,412)	-	9,412	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(176,519)	-	(176,519)	16,248)	(4,378)	(20,626)	(14,710)	(4,378)	10,332)	(20,710)	(4,378)	16,332)	
Net transfers	(176,519)	-	(176,519)	16,248)	(4,378)	(20,626)	(14,710)	(4,378)	10,332)	(20,710)	(4,378)	16,332)	
Total non-operating revenues(expenses), net	(308,940)	-	(308,940)	(21,606)	(5,388)	16,218)	(25,745)	(5,388)	20,357)	(21,720)	(5,388)	16,332)	
Change in net assets before capital expenditures	(1,471,979)	-	(1,471,979)	(139,803)	(138,762)	1,041)	(122,665)	(138,762)	(16,098)	60,850)	(138,762)	(199,612)	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	(1,471,979)	-	(1,471,979)	(139,803)	(138,762)	1,041)	(122,665)	(138,762)	(16,098)	60,850)	(138,762)	(199,612)	

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2019

Description	Adopted	Adjustments	Adjusted	June 30, 2019	July 31, 2019	Variance	FY-19 YTD	FY-19 YTD	Variance	Prior FY-18	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	324,480	-	324,480	25,053	21,694	(3,359)	24,960	21,694	(3,266)	25,037	21,694	(3,343)
Management and administrative	126,875	-	126,875	10,450	50,034	39,584	10,573	50,034	39,461	10,083	50,034	39,951
Operating materials and supplies	578,500	-	578,500	57,114	38,197	(18,917)	48,208	38,197	(10,011)	21,073	38,197	17,124
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	(1,000)	83	-	(83)	-	-	-
Facility maintenance	554,795	-	554,795	29,011	18,880	(10,131)	46,233	18,880	(27,353)	10,669	18,880	8,211
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	1,600	6,600	2,020	2,020	2,020	550	2,020	1,470	1,500	2,020	520
Total operating expenses	1,590,650	1,600	1,592,250	121,628	130,825	9,197	130,608	130,825	217	68,362	130,825	62,463
Operating income(loss) before depreciation	(1,590,650)	(1,600)	(1,592,250)	(121,628)	(130,825)	(9,197)	(130,608)	(130,825)	(217)	(68,362)	(130,825)	(62,463)
Depreciation and amortization	856,021	-	856,021	19,073	76,007	56,934	71,335	76,007	4,672	38,442	76,007	37,565
Operating income(loss)	(2,446,671)	(1,600)	(2,448,271)	(140,701)	(206,832)	(66,131)	(201,943)	(206,832)	(4,889)	(106,804)	(206,832)	(100,028)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	417	-	(417)	-	-	-
Gain(loss) on sales and/or disposals of asset	95,000	-	95,000	169,862	-	(169,862)	7,917	-	(7,917)	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	100,000	-	100,000	169,862	-	(169,862)	8,333	-	(8,333)	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	22,000	-	22,000	-	2,920	2,920	1,833	2,920	1,087	-	2,920	2,920
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	3,325,316	-	3,325,316	173,182	280,865	107,684	277,110	280,865	3,756	173,704	280,865	107,162
Total transfers in	3,347,316	-	3,347,316	173,182	283,785	110,604	278,943	283,785	4,842	173,704	283,785	110,082
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,618)	-	(45,618)	(11,014)	(15,963)	(4,939)	(3,802)	(15,963)	(12,151)	(4,761)	(15,963)	(11,192)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	1,961	-	(1,961)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(45,618)	-	(45,618)	(11,014)	(15,963)	(4,939)	(3,802)	(15,963)	(12,151)	(2,800)	(15,963)	(13,153)
Net transfers	3,301,698	-	3,301,698	162,168	267,833	105,665	275,142	267,833	(7,309)	170,904	267,833	96,929
Total non-operating revenues(expenses), net	3,401,698	-	3,401,698	332,030	267,833	(64,197)	283,475	267,833	(15,642)	170,904	267,833	96,929
Change in net assets before capital expenditures	955,027	(1,600)	953,427	191,329	61,001	(130,328)	81,532	61,001	(20,531)	64,100	61,001	(3,099)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 955,027	\$ (1,600)	\$ 953,427	\$ 191,329	\$ 61,001	\$ (130,328)	\$ 81,532	\$ 61,001	\$ (20,531)	\$ 64,100	\$ 61,001	\$ (3,099)

VENTURA REGIONAL SANITATION DISTRICT - FY19-20 BUDGET ADJUSTMENTS

Account Number	Project	Account Description	Amount	Note	Board Letter/Resolution
25-210-40101	223300	Revenue - Sales other than Supplies	(183.21)	Water Meter/Customer Portal Support - Fee Increase - Billable	VRSD Res 19-01 - Director of Finance
25-210-40101	222302	Revenue - Sales other than Supplies	(8,072.64)	Water Meter/Customer Portal Support - Fee Increase - Billable	VRSD Res 19-01 - Director of Finance
25-210-52072	223300	IT Maintenance Agreements	159.31	Water Meter/Customer Portal Support - Fee Increase - Billable	VRSD Res 19-01 - Director of Finance
25-210-52072	222302	IT Maintenance Agreements	7,019.69	Water Meter/Customer Portal Support - Fee Increase - Billable	VRSD Res 19-01 - Director of Finance
25-150-52072	100103	IT Maintenance Agreements	(1,600.00)	Annual service agreement for TV Van - xfer from gen IT expense	Dept/Project transfer only
50-520-52072	522125	IT Maintenance Agreements	1,600.00	Annual service agreement for TV Van - xfer from gen IT expense	Dept/Project transfer only
90-590-52330	599901	Heavy Equipment	(11,894.00)	Ditch Witch HX50 Vacuum Trailer	7/18/19 Item #8
90-590-52340	599901	Other Machinery & Equipment	11,894.00	Ditch Witch HX50 Vacuum Trailer	7/18/19 Item #8
25-100-51224	100100	Worker's Compensation	128,602.00	Increase in Worker's Compensation premiums	7/18/19 Item #17
			127,525.15	Current Month Adjustments	
		Original Budget Total	5,267,644.21		
		Adjusted budget	5,395,169.36		

VENTURA REGIONAL SANITATION DISTRICT
JULY 2019 WRITE OFFS

DATE	ACCOUNT	CUSTOMER	AMOUNT	MATERIAL	REASON
7/31/2019	62	CITY OF SANTA PAULA	\$ 3.29	6/19 LATE CHG	CUSTOMER REQUESTED TO WRITE OFF. CUSTOMER PAID 3 LATE FEES ON 7/8/2019. THESE ARE LATE CHARGES ON TOP OF LATE CHARGES
7/31/2019	531	CITY OF VENTURA	\$ 3.35	5/19-LATE CHG	CUSTOMER REQUESTED A WRITE OFF. CUTOMER PAID 3 LATE FEES ON 6/17/2019. THESE ARE LATE CHARGES ON TOP OF LATE CHARGES
7/31/2109	531	CITY OF VENTURA	\$ 0.05	6/19 LATE CHG	CUSTOMER REQUESTED A WRITE OFF. CUTOMER PAID 3 LATE FEES ON 6/17/2019. THESE ARE LATE CHARGES ON TOP OF LATE CHARGES
			<u>\$ 6.69</u>	total write off	