

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets For Two Months Ending August 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 22,692,864	\$ (98,802)	\$ 22,594,062	\$ 2,108,384	\$ 1,840,429	\$ (267,955)	\$ 3,765,677	\$ 3,948,814	\$ 183,137	\$ 3,962,455	\$ 3,948,814	\$ (13,641)
Revenue - Other	219,092	-	219,092	24,382	7,876	(16,506)	36,515	32,258	(4,257)	43,155	32,258	(10,897)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	119,123	-	(119,123)
Total operating revenues	22,911,956	(98,802)	22,813,154	2,132,767	1,848,305	(284,461)	3,802,192	3,981,072	178,880	4,124,733	3,981,072	(143,661)
Operating expenses:												
Salaries, benefits and contract labor	11,157,476	22,822	11,180,298	820,810	714,944	(105,866)	1,720,046	1,535,753	(184,292)	1,352,207	1,535,753	183,546
Management and administrative	763,851	-	763,851	78,825	30,800	(48,025)	127,309	109,626	(17,683)	124,978	109,626	(15,353)
Operating materials and supplies	2,804,134	(45,000)	2,759,134	119,192	98,159	(21,033)	459,856	217,351	(242,505)	321,252	217,351	(103,901)
Contract services - labor	349,500	-	349,500	-	-	-	58,250	-	(58,250)	99,863	-	(99,863)
Professional services	1,955,852	4,348	1,960,200	40,154	87,818	47,664	326,700	127,972	(198,728)	289,672	127,972	(161,700)
Facility maintenance	1,241,612	50,000	1,291,612	70,188	58,238	(11,951)	125,269	128,426	(2,157)	173,765	128,426	(45,339)
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(26,870)	(12,910)	13,960	(123,991)	(39,781)	84,210	(51,317)	(39,781)	11,537
Permit, Fees & Other	2,070,671	7,179	2,077,850	182,431	43,863	(138,568)	346,308	226,294	(120,015)	78,862	226,294	147,431
Total operating expenses	19,599,154	39,349	19,638,502	1,284,730	1,020,911	(263,819)	3,129,747	2,305,640	(824,106)	2,389,282	2,305,640	(83,642)
Operating income(loss) before depreciation	3,312,802	(138,151)	3,174,651	848,037	827,395	(20,643)	672,446	1,675,432	1,002,986	1,735,451	1,675,432	(60,019)
Depreciation and amortization	4,624,939	-	4,624,939	390,845	397,479	6,634	770,823	788,324	17,501	699,098	788,324	89,227
Operating income(loss)	(1,312,137)	(138,151)	(1,450,288)	457,192	429,915	(27,276)	(98,377)	887,107	985,485	1,036,353	887,107	(149,246)
Non-operating revenues(expenses):												
Interest and investment earnings	785,900	-	785,900	(405,758)	80,019	485,777	130,983	(325,739)	(456,723)	98,567	(325,739)	(424,307)
Gain(loss) on sales and/or disposals of asse	95,000	-	95,000	-	-	-	15,833	-	(15,833)	6,477	-	(6,477)
Debt service interest expense	(498,253)	-	(498,253)	(20,135)	(1,596)	18,539	(83,042)	(21,731)	61,311	(3,192)	(21,731)	(18,539)
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	105,699	-	105,699	3,188	3,248	60	17,616	6,435	(11,181)	8,185	6,435	(1,750)
Total non-operating revenues(expenses) before transfers	488,346	-	488,346	(422,705)	81,671	504,376	81,391	(341,035)	(422,426)	110,037	(341,035)	(451,072)
Overhead cost allocation - CA	5,319,349	-	5,319,349	257,853	257,853	-	886,558	515,706	(370,852)	478,540	515,706	37,166
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	278,624	-	278,624	67,564	54,009	(13,556)	46,437	121,573	75,135	50,243	121,573	71,330
Landfill processing fee transfer	372	-	372	-	18	18	62	18	(44)	9,975	18	(9,957)
ISF Fleet Use	3,342,674	-	3,342,674	283,834	282,375	(1,458)	557,112	566,209	9,097	350,312	566,209	215,897
Total transfers in	8,941,019	-	8,941,019	609,251	594,255	(14,996)	1,490,170	1,203,506	(286,664)	889,070	1,203,506	314,436
Overhead cost allocation - CA	(5,329,353)	-	(5,329,353)	(257,853)	(257,853)	-	(888,226)	(515,706)	372,520	(478,540)	(515,706)	(37,166)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(278,624)	-	(278,624)	(67,564)	(54,009)	13,556	(46,437)	(121,573)	(75,135)	(50,243)	(121,573)	(71,330)
Landfill processing fee transfer	(372)	-	(372)	-	(18)	(18)	(62)	(18)	44	(9,975)	(18)	9,957
ISF Fleet Use	(3,342,674)	-	(3,342,674)	(283,834)	(282,375)	1,458	(557,112)	(566,209)	(9,097)	(350,312)	(566,209)	(215,897)
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(46,906)	(47,586)	(679)	(91,760)	(94,492)	(2,732)	(107,476)	(94,492)	12,984
Total transfers out	(9,501,583)	-	(9,501,583)	(656,157)	(641,841)	14,317	(1,583,597)	(1,297,998)	285,599	(996,546)	(1,297,998)	(301,452)
Net transfers	(560,564)	-	(560,564)	(46,906)	(47,586)	(679)	(93,427)	(94,492)	(1,065)	(107,476)	(94,492)	12,984
Total non-operating revenues(expenses), net	(72,218)	-	(72,218)	(469,612)	34,085	503,697	(12,036)	(435,527)	(423,490)	2,562	(435,527)	(438,089)
Change in net assets before capital expenditures	(1,384,355)	(138,151)	(1,522,506)	(12,420)	464,001	476,420	(110,414)	451,581	561,994	1,038,915	451,581	(587,334)
Capital expenditures	3,883,289	(5,000)	3,878,289	738,642	193,974	(544,668)	646,382	932,616	286,235	41,475	932,616	891,141
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	3,883,289	(5,000)	3,878,289	738,642	193,974	(544,668)	646,382	932,616	286,235	41,475	932,616	891,141
Change in net assets	\$ (1,526,744)	\$ (133,151)	\$ (1,400,795)	\$ (751,062)	\$ 270,027	\$ 1,021,089	\$ (756,795)	\$ (481,036)	\$ 275,760	\$ 997,439	\$ (481,036)	\$ (1,478,475)

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2019

ITEM # 11

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 22,692,864	\$ (98,802)	\$ 22,594,062	\$ 2,108,384	\$ 1,840,429	\$ (267,955)	\$ 3,765,677	\$ 3,948,814	\$ 183,137	\$ 3,962,455	\$ 3,948,814	\$ (13,641)
Revenue - Other	219,092	-	219,092	24,382	7,876	(16,506)	36,515	32,258	(4,257)	43,155	32,258	(10,897)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	119,123	-	(119,123)
Total operating revenues	22,911,956	(98,802)	22,813,154	2,132,767	1,848,305	(284,461)	3,802,192	3,981,072	178,880	4,124,733	3,981,072	(143,661)
Operating expenses:												
Salaries, benefits and contract labor	11,157,476	22,822	11,180,298	820,810	714,944	(105,866)	1,720,046	1,535,753	(184,292)	1,352,207	1,535,753	183,546
Management and administrative	763,851	-	763,851	78,825	30,800	(48,025)	127,309	109,626	(17,683)	124,978	109,626	(15,353)
Operating materials and supplies	2,804,134	(45,000)	2,759,134	119,192	98,159	(21,033)	459,856	217,351	(242,505)	321,252	217,351	(103,901)
Contract services - labor	349,500	-	349,500	-	-	-	58,250	-	(58,250)	99,863	-	(99,863)
Professional services	1,955,852	4,348	1,960,200	40,154	87,818	47,664	326,700	127,972	(198,728)	289,672	127,972	(161,700)
Facility maintenance	1,241,612	50,000	1,291,612	70,188	58,238	(11,951)	173,269	128,426	(44,843)	173,765	128,426	(45,339)
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(26,870)	(12,910)	13,960	(123,991)	(39,781)	84,210	(51,317)	(39,781)	11,537
Permit, Fees & Other	2,070,671	7,179	2,077,850	182,431	43,863	(138,568)	346,308	226,294	(120,015)	78,862	226,294	147,431
Total operating expenses	19,599,154	39,349	19,638,502	1,284,730	1,020,911	(263,819)	3,129,747	2,305,640	(824,106)	2,389,282	2,305,640	(83,642)
Operating income(loss) before depreciation	3,312,802	(138,151)	3,174,651	848,037	827,395	(20,643)	672,446	1,675,432	1,002,986	1,735,451	1,675,432	(60,019)
Depreciation and amortization	4,624,939	-	4,624,939	390,845	397,479	6,634	770,823	788,324	17,501	699,098	788,324	89,227
Operating income(loss)	(1,312,137)	(138,151)	(1,450,288)	457,192	429,915	(27,276)	(98,377)	887,107	985,485	1,036,353	887,107	(149,246)
Non-operating revenues(expenses):												
Interest and investment earnings	785,900	-	785,900	(405,758)	80,019	485,777	130,983	(325,739)	(456,723)	98,567	(325,739)	(424,307)
Gain(loss) on sales and/or disposals of asse	95,000	-	95,000	-	-	-	15,833	-	(15,833)	6,477	-	(6,477)
Debt service interest expense	(498,253)	-	(498,253)	(20,135)	(1,596)	18,539	(83,042)	(21,731)	61,311	(3,192)	(21,731)	(18,539)
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	105,699	-	105,699	3,188	3,248	60	17,616	6,435	(11,181)	8,185	6,435	(1,750)
Total non-operating revenues(expenses) before non-transfers	488,346	-	488,346	(422,705)	81,671	504,376	81,391	(341,035)	(422,426)	110,037	(341,035)	(451,072)
Overhead cost allocation - CA	5,319,349	-	5,319,349	257,853	257,853	-	886,558	515,706	(370,852)	478,540	515,706	37,166
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	278,624	-	278,624	67,564	54,009	(13,556)	46,437	121,573	75,135	50,243	121,573	71,330
Landfill processing fee transfer	372	-	372	-	18	(18)	62	18	(44)	9,975	18	(9,957)
ISF Fleet Use	3,342,674	-	3,342,674	283,834	282,375	(1,458)	557,112	566,209	9,097	350,312	566,209	215,897
Total transfers in	8,941,019	-	8,941,019	609,251	594,255	(14,996)	1,490,170	1,203,506	(286,664)	889,070	1,203,506	314,436
Overhead cost allocation - CA	(5,329,353)	-	(5,329,353)	(257,853)	(257,853)	-	(888,226)	(515,706)	372,520	(478,540)	(515,706)	(37,166)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(278,624)	-	(278,624)	(67,564)	(54,009)	13,556	(46,437)	(121,573)	(75,135)	(50,243)	(121,573)	(71,330)
Landfill processing fee transfer	(372)	-	(372)	-	(18)	(18)	(62)	(18)	44	(9,975)	(18)	9,957
ISF Fleet Use	(3,342,674)	-	(3,342,674)	(283,834)	(282,375)	1,458	(557,112)	(566,209)	(9,097)	(350,312)	(566,209)	(215,897)
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(46,906)	(47,586)	(679)	(91,760)	(94,492)	(2,732)	(107,476)	(94,492)	12,984
Total transfers out	(9,501,583)	-	(9,501,583)	(656,157)	(641,841)	14,317	(1,583,597)	(1,297,998)	285,599	(996,546)	(1,297,998)	(301,452)
Net transfers	(560,564)	-	(560,564)	(46,906)	(47,586)	(679)	(93,427)	(94,492)	(1,065)	(107,476)	(94,492)	12,984
Total non-operating revenues(expenses), net	(72,218)	-	(72,218)	(469,612)	34,085	503,697	(12,036)	(435,527)	(423,490)	2,562	(435,527)	(438,089)
Change in net assets before capital expenditures	(1,384,355)	(138,151)	(1,522,506)	(12,420)	464,001	476,420	(110,414)	451,581	561,994	1,038,915	451,581	(587,334)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,384,355)	(138,151)	(1,522,506)	(12,420)	464,001	476,420	(110,414)	451,581	561,994	\$ 1,038,915	\$ 451,581	(587,334)

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 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	25,000	-	25,000	-	-	-	4,167	-	(4,167)	7,538	-	(7,538)
Operating materials and supplies	2,632,289	(5,000)	2,627,289	699,622	126,592	(573,030)	437,882	826,215	388,333	6,238	826,215	819,977
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,226,000	-	1,226,000	39,020	67,382	28,362	204,333	106,402	(97,932)	27,004	106,402	79,397
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	-	-	-	-	-	-	-	-	-	695	-	(695)
Total operating expenses	3,883,289	(5,000)	3,878,289	738,642	193,974	(544,668)	646,382	932,616	286,235	41,475	932,616	891,141
Operating income(loss) before depreciation	(3,883,289)	5,000	(3,878,289)	(738,642)	(193,974)	544,668	(646,382)	(932,616)	(286,235)	(41,475)	(932,616)	(891,141)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(3,883,289)	5,000	(3,878,289)	(738,642)	(193,974)	544,668	(646,382)	(932,616)	(286,235)	(41,475)	(932,616)	(891,141)
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asse	-	-	-	-	-	-	-	-	-	-	-	-
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)	5,000	(3,878,289)	(738,642)	(193,974)	544,668	(646,382)	(932,616)	(286,235)	(41,475)	(932,616)	(891,141)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(3,883,289)	5,000	(3,878,289)	(738,642)	(193,974)	544,668	(646,382)	(932,616)	(286,235)	(41,475)	(932,616)	(891,141)

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2019

ITEM # 11

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 1,637,134	\$ (107,058)	\$ 1,530,076	\$ 172,461	\$ 132,519	\$ (39,941)	\$ 255,013	\$ 304,980	\$ 49,968	\$ 268,935	\$ 304,980	\$ 36,045
Revenue - Other	-	-	-	-	-	-	-	-	-	1,830	-	(1,830)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,637,134	(107,058)	1,530,076	172,461	132,519	(39,941)	255,013	304,980	49,968	270,765	304,980	34,215
Operating expenses:												
Salaries, benefits and contract labor	2,804,598	22,822	2,827,420	301,052	191,029	(110,023)	434,988	492,081	57,093	366,751	492,081	125,330
Management and administrative	507,987	-	507,987	14,653	13,657	(996)	84,665	28,311	(56,354)	83,002	28,311	(54,691)
Operating materials and supplies	62,767	-	62,767	950	409	(541)	10,461	1,359	(9,102)	1,205	1,359	154
Contract services - labor	25,000	-	25,000	-	-	-	4,167	-	(4,167)	-	-	-
Professional services	878,874	4,348	883,221	21,314	19,174	(2,140)	147,204	40,487	(106,717)	139,070	40,487	(98,583)
Facility maintenance	242,255	-	242,255	15,787	4,183	(11,604)	40,376	19,971	(20,405)	49,849	19,971	(29,879)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	159,735	(1,600)	158,135	46,616	14,552	(32,064)	26,356	61,168	34,813	27,006	61,168	34,163
Total operating expenses	4,681,216	25,570	4,706,786	400,372	243,004	(157,368)	748,215	643,377	(104,839)	666,882	643,377	(23,506)
Operating income(loss) before depreciation	(3,044,082)	(132,628)	(3,176,710)	(227,912)	(110,485)	117,427	(493,203)	(338,397)	154,806	(396,117)	(338,397)	57,721
Depreciation and amortization	70,438	-	70,438	6,526	6,526	-	11,740	13,053	1,313	12,502	13,053	551
Operating income(loss)	(3,114,520)	(132,628)	(3,247,148)	(234,438)	(117,011)	117,427	(504,942)	(351,449)	153,493	(408,619)	(351,449)	57,170
Non-operating revenues(expenses):												
Interest and investment earnings	22,758	-	22,758	(168,235)	32,595	200,830	3,793	(135,640)	(139,433)	42,319	(135,640)	(177,959)
Gain(loss) on sales and/or disposals of asse	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	(3,288)	-	(3,288)	-	-	-	(548)	-	548	339	-	(339)
Total non-operating revenues(expenses) before transfers	19,470	-	19,470	(168,235)	32,595	200,830	3,245	(135,640)	(138,885)	42,657	(135,640)	(178,297)
Overhead cost allocation - CA	4,206,791	-	4,206,791	257,853	257,853	-	701,132	515,706	(185,426)	478,540	515,706	37,166
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,190	-	1,190	6,412	8,440	2,029	198	14,852	14,653	322	14,852	14,530
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	444	227	(217)	947	671	(276)	340	671	331
Total transfers in	4,213,661	-	4,213,661	264,709	266,520	1,811	702,277	531,229	(171,048)	479,202	531,229	52,026
Overhead cost allocation - CA	(1,112,558)	-	(1,112,558)	-	-	-	(185,426)	-	185,426	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(3,324)	-	3,324	-	(3,324)	(3,324)	-	(3,324)	(3,324)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,053)	-	(6,053)	(930)	(716)	214	(1,009)	(1,646)	(637)	(1,016)	(1,646)	(630)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,118,611)	-	(1,118,611)	(4,254)	(716)	3,538	(186,435)	(4,970)	181,465	(1,016)	(4,970)	(3,954)
Net transfers												
Total non-operating revenues(expenses), net	3,095,050	-	3,095,050	260,455	265,804	5,349	515,842	526,259	10,417	478,186	526,259	48,072
Change in net assets before capital expenditures	3,114,520	-	3,114,520	92,220	298,399	206,179	519,087	390,619	(128,468)	520,844	390,619	(130,225)
Capital expenditures	(0)	(132,628)	(132,628)	(142,218)	181,388	323,606	14,144	39,169	25,025	112,224	39,169	(73,055)
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(0)	\$(132,628)	\$(132,628)	\$(142,218)	\$181,388	\$323,606	\$14,144	\$39,169	\$25,025	\$112,224	\$39,169	\$(73,055)

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 6,671,294	\$ 8,256	\$ 6,679,550	\$ 708,629	\$ 466,596	\$ (242,033)	\$ 1,113,258	\$ 1,175,224	\$ 61,966	\$ 1,167,080	\$ 1,175,224	\$ 8,144
Revenue - Other	10,626	-	10,626	886	1,043	157	1,771	1,928	157	1,771	1,928	157
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,681,920	8,256	6,690,176	709,514	467,638	(241,876)	1,115,029	1,177,152	62,123	1,168,851	1,177,152	8,301
Operating expenses:												
Salaries, benefits and contract labor	4,164,130	-	4,164,130	260,315	252,889	(7,425)	640,635	513,204	(127,432)	523,186	513,204	(9,983)
Management and administrative	73,602	-	73,602	8,232	5,652	(2,580)	12,267	13,884	1,617	10,027	13,884	3,857
Operating materials and supplies	722,373	-	722,373	56,375	38,624	(17,750)	120,396	94,999	(25,397)	144,965	94,999	(49,966)
Contract services - labor	252,000	-	252,000	-	-	-	42,000	-	(42,000)	16,181	-	(16,181)
Professional services	324,500	-	324,500	250	43,845	43,595	54,083	44,095	(9,988)	5,021	44,095	39,075
Facility maintenance	47,252	-	47,252	9,148	7,053	(2,095)	7,875	16,201	8,325	17,163	16,201	(962)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	102,550	7,179	109,729	88,392	-	(88,392)	18,288	88,392	70,104	11,045	88,392	77,347
Total operating expenses	5,686,407	7,179	5,693,586	422,711	348,063	(74,648)	895,545	770,774	(124,771)	727,588	770,774	43,186
Operating income(loss) before depreciation	995,513	1,077	996,590	286,803	119,575	(167,228)	219,485	406,378	186,894	441,264	406,378	(34,886)
Depreciation and amortization	157,053	-	157,053	13,088	13,088	-	26,176	26,176	0	26,094	26,176	82
Operating income(loss)	838,460	1,077	839,537	273,715	106,487	(167,228)	193,309	380,203	186,894	415,170	380,203	(34,967)
Non-operating revenues(expenses):												
Interest and investment earnings	91,926	-	91,926	-	-	-	15,321	-	(15,321)	-	-	-
Gain(loss) on sales and/or disposals of asse	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(37,686)	-	(37,686)	(133)	(133)	-	(6,281)	(267)	6,014	(267)	(267)	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	108,987	-	108,987	3,188	3,248	60	18,164	6,435	(11,729)	7,846	6,435	(1,411)
Total non-operating revenues(expenses) before transfers	163,227	-	163,227	3,054	3,115	60	27,204	6,169	(21,036)	7,580	6,169	(1,411)
Overhead cost allocation - CA	1,112,558	-	1,112,558	-	-	-	185,426	-	(185,426)	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	234,434	-	234,434	47,569	35,646	(11,923)	39,072	83,215	44,142	41,914	83,215	41,301
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	2,524	1,283	(1,241)	1,436	3,807	2,371	2,565	3,807	1,242
Total transfers in	1,355,610	-	1,355,610	50,093	36,929	(13,164)	225,935	87,022	(138,913)	44,479	87,022	42,543
Overhead cost allocation - CA	(1,570,779)	-	(1,570,779)	(37,352)	(37,352)	-	(261,797)	(74,704)	187,093	(134,676)	(74,704)	59,972
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(1,190)	-	(1,190)	-	-	-	(198)	-	198	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(470,440)	-	(470,440)	(42,322)	(42,319)	3	(78,407)	(84,641)	(6,235)	(68,519)	(84,641)	(16,122)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(2,042,409)	-	(2,042,409)	(79,674)	(79,671)	3	(340,402)	(159,345)	181,056	(203,195)	(159,345)	43,850
Net transfers	(886,799)	-	(886,799)	(29,581)	(42,742)	(13,161)	(114,467)	(72,323)	42,143	(158,717)	(72,323)	86,394
Total non-operating revenues(expenses), net	(523,572)	-	(523,572)	(26,527)	(39,627)	(13,100)	(87,262)	(66,155)	21,107	(151,137)	(66,155)	84,983
Change in net assets before capital expenditures	314,888	1,077	315,965	247,188	66,860	(180,328)	106,047	314,048	208,001	264,033	314,048	50,015
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 314,888	\$ 1,077	\$ 315,965	\$ 247,188	\$ 66,860	\$ (180,328)	\$ 106,047	\$ 314,048	\$ 208,001	\$ 264,033	\$ 314,048	\$ 50,015

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2019

ITEM # 11

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 14,369,436	\$ -	\$ 14,369,436	\$ 1,227,295	\$ 1,240,429	\$ 13,134	\$ 2,394,906	\$ 2,467,724	\$ 72,818	\$ 2,175,116	\$ 2,467,724	\$ 292,609
Revenue - Other	157,220	-	157,220	23,503	6,833	(16,670)	26,203	30,337	4,134	34,174	30,337	(3,837)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	119,123	-	(119,123)
Total operating revenues	14,526,656	-	14,526,656	1,250,799	1,247,263	(3,536)	2,421,109	2,498,061	76,952	2,328,413	2,498,061	169,648
Operating expenses:												
Salaries, benefits and contract labor	3,753,691	-	3,753,691	237,749	247,418	9,670	577,491	485,167	(92,324)	412,385	485,167	72,783
Management and administrative	47,750	-	47,750	716	11,482	10,767	7,958	12,198	4,239	4,008	12,198	8,190
Operating materials and supplies	1,288,994	(50,000)	1,238,994	23,642	16,062	(7,580)	206,499	39,704	(166,795)	73,345	39,704	(33,641)
Contract services - labor	30,000	-	30,000	-	-	-	5,000	-	(5,000)	69,758	-	(69,758)
Professional services	542,979	-	542,979	17,087	24,179	7,092	90,496	41,266	(49,231)	141,841	41,266	(100,575)
Facility maintenance	269,810	50,000	319,810	22,701	31,636	8,935	53,302	54,336	1,035	56,490	54,336	(2,154)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,518,647	-	1,518,647	1,237	28,048	26,812	253,108	29,285	(223,823)	38,328	29,285	(9,044)
Total operating expenses	7,451,871	-	7,451,871	303,131	358,825	55,694	1,193,854	661,956	(531,898)	796,155	661,956	(134,199)
Operating income(loss) before depreciation	7,074,785	-	7,074,785	947,668	888,438	(59,230)	1,227,255	1,836,105	608,850	1,532,258	1,836,105	303,847
Depreciation and amortization	2,531,966	-	2,531,966	211,103	211,103	0	421,994	422,206	211	413,312	422,206	8,894
Operating income(loss)	4,542,819	-	4,542,819	736,565	677,335	(59,230)	805,261	1,413,900	608,639	1,118,946	1,413,900	294,954
Non-operating revenues(expenses):												
Interest and investment earnings	420,621	-	420,621	(130,558)	25,697	156,255	70,104	(104,861)	(174,964)	32,353	(104,861)	(137,214)
Gain(loss) on sales and/or disposals of asse	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(328,146)	-	(328,146)	(18,992)	(453)	18,539	(54,691)	(19,444)	35,247	(905)	(19,444)	(18,539)
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	92,475	-	92,475	(149,550)	25,245	174,794	15,413	(124,305)	(139,718)	31,448	(124,305)	(155,753)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,000	-	21,000	10,664	7,149	(3,516)	3,500	17,813	14,313	8,008	17,813	9,805
Landfill processing fee transfer	372	-	372	-	18	18	62	18	(44)	9,975	18	(9,957)
ISF Fleet Use	3,060	-	3,060	-	-	-	510	-	(510)	-	-	-
Total transfers in	24,432	-	24,432	10,664	7,167	(3,497)	4,072	17,831	13,759	17,982	17,831	(152)
Overhead cost allocation - CA	(2,593,477)	-	(2,593,477)	(216,123)	(216,123)	-	(432,246)	(432,246)	0	(330,888)	(432,246)	(101,358)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(186,644)	-	(186,644)	(26,856)	(23,319)	3,537	(31,107)	(50,175)	(19,068)	(12,606)	(50,175)	(37,569)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(2,756,931)	-	(2,756,931)	(240,136)	(238,786)	1,350	(459,489)	(478,923)	(19,434)	(263,096)	(478,923)	(215,827)
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(46,906)	(47,586)	(679)	(91,760)	(94,492)	(2,732)	(107,476)	(94,492)	12,984
Total transfers out	(6,087,612)	-	(6,087,612)	(530,022)	(525,814)	4,208	(1,014,602)	(1,055,836)	(41,234)	(714,065)	(1,055,836)	(341,770)
Net transfers	(6,063,180)	-	(6,063,180)	(519,358)	(518,647)	711	(1,010,530)	(1,038,005)	(27,475)	(596,083)	(1,038,005)	(341,922)
Total non-operating revenues(expenses), net	(5,970,705)	-	(5,970,705)	(668,908)	(493,403)	175,505	(995,118)	(1,162,310)	(167,193)	(664,635)	(1,162,310)	(497,675)
Change in net assets before capital expenditures	(1,427,886)	-	(1,427,886)	67,657	183,932	116,275	(189,857)	251,590	441,446	454,311	251,590	(202,721)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,427,886)	-	(1,427,886)	\$ 67,657	\$ 183,932	\$ 116,275	\$ (189,857)	\$ 251,590	\$ 441,446	\$ 454,311	\$ 251,590	\$ (202,721)

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	51,246	-	51,246	-	-	-	8,541	-	(8,541)	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	51,246	-	51,246	-	-	-	8,541	-	(8,541)	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	110,577	-	110,577	-	-	-	17,012	-	(17,012)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	176	-	(176)	-	-	-
Operating materials and supplies	150,500	-	150,500	44	279	236	25,083	323	(24,761)	2,541	323	(2,218)
Contract services - labor	42,500	-	42,500	-	-	-	7,083	-	(7,083)	13,924	-	(13,924)
Professional services	208,500	-	208,500	1,504	620	(884)	34,750	2,124	(32,627)	3,741	2,124	(1,617)
Facility maintenance	127,500	-	127,500	1,856	184	(1,672)	21,250	2,040	(19,210)	5,584	2,040	(3,544)
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(26,870)	(12,910)	13,960	(123,991)	(39,781)	84,210	(51,317)	(39,781)	11,537
Permit, Fees & Other	110,450	-	110,450	804	1,262	459	18,408	2,066	(16,342)	930	2,066	1,137
Total operating expenses	7,138	-	7,138	(22,664)	(10,565)	12,099	(228)	(33,228)	(33,000)	(24,598)	(33,228)	(8,631)
Operating income(loss) before depreciation	44,108	-	44,108	22,664	10,565	(12,099)	8,769	33,228	24,459	24,598	33,228	8,631
Depreciation and amortization	13,294	-	13,294	1,108	1,108	0	2,216	2,216	0	2,841	2,216	(625)
Operating income(loss)	30,814	-	30,814	21,556	9,457	(12,099)	6,553	31,013	24,459	21,757	31,013	9,256
Non-operating revenues(expenses):												
Interest and investment earnings	245,595	-	245,595	(106,965)	21,726	128,691	40,933	(85,239)	(126,171)	23,895	(85,239)	(109,134)
Gain(loss) on sales and/or disposals of asse	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	245,595	-	245,595	(106,965)	21,726	128,691	40,933	(85,239)	(126,171)	23,895	(85,239)	(109,134)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,172)	-	(24,172)	(21,432)	(19,186)	2,246	(4,029)	(40,618)	(36,589)	(20,938)	(40,618)	(19,680)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(445)	(554)	(109)	(1,107)	(999)	108	(819)	(999)	(180)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(30,814)	-	(30,814)	(21,877)	(19,740)	2,137	(5,136)	(41,617)	(36,481)	(21,757)	(41,617)	(19,860)
Net transfers	(30,814)	-	(30,814)	(21,877)	(19,740)	2,137	(5,136)	(41,617)	(36,481)	(21,757)	(41,617)	(19,860)
Total non-operating revenues(expenses), net	214,781	-	214,781	(128,841)	1,986	130,828	35,797	(126,855)	(162,652)	2,139	(126,855)	(128,994)
Change in net assets before capital expenditures	245,595	-	245,595	(107,286)	11,443	118,729	42,350	(95,842)	(138,193)	23,895	(95,842)	(119,738)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 245,595	\$ -	\$ 245,595	\$ (107,286)	\$ 11,443	\$ 118,729	\$ 42,350	\$ (95,842)	\$ (138,193)	\$ 23,895	\$ (95,842)	\$ (119,738)

VENTURA REGIONAL SANITATION DISTRICT
Biosolids & Microturbine Electrical Generation
Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2019

ITEM # 11

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 885	\$ 885	\$ 2,500	\$ 885	\$ (1,615)	\$ 351,324	\$ 885	\$ (350,439)
Revenue - Other	-	-	-	(7)	-	7	-	(7)	(7)	5,379	(7)	(5,386)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	15,000	-	15,000	(7)	885	892	2,500	878	(1,622)	356,704	878	(355,825)
Operating expenses:												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	6,583	-	6,583	5,191	-	(5,191)	1,097	5,191	4,094	7,745	5,191	(2,553)
Operating materials and supplies	1,000	-	1,000	(16)	-	16	167	(16)	(182)	43,998	(16)	(44,013)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	-
Facility maintenance	-	-	-	1,816	1,545	(271)	-	3,361	3,361	4,364	3,361	(1,003)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	174,289	-	174,289	43,362	-	(43,362)	29,048	43,362	14,314	-	43,362	43,362
Total operating expenses	181,872	-	181,872	50,354	1,545	(48,809)	30,312	51,899	21,587	56,106	51,899	(4,207)
Operating income(loss) before depreciation	(166,872)	-	(166,872)	(50,361)	(660)	49,701	(27,812)	(51,020)	(23,208)	300,597	(51,020)	(351,618)
Depreciation and amortization	996,167	-	996,167	83,014	-	-	166,028	166,028	(0)	167,465	166,028	(1,437)
Operating income(loss)	(1,163,039)	-	(1,163,039)	(133,375)	(83,674)	49,701	(193,840)	(217,048)	(23,208)	133,133	(217,048)	(350,181)
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asse	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(132,421)	-	(132,421)	(1,010)	(1,010)	-	(22,070)	(2,020)	20,050	(2,020)	(2,020)	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(132,421)	-	(132,421)	(1,010)	(1,010)	-	(22,070)	(2,020)	20,050	(2,020)	(2,020)	-
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)	(4,378)	(4,378)	-	(8,757)	(8,756)	1	(12,976)	(8,756)	4,220
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(21,000)	-	(21,000)	-	-	-	(3,500)	-	3,500	-	-	-
Landfill processing fee transfer	(372)	-	(372)	-	(18)	(18)	(62)	(18)	44	(9,975)	(18)	9,957
ISF Fleet Use	(102,608)	-	(102,608)	-	-	-	(17,101)	-	17,101	(18,823)	-	18,823
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(176,519)	-	(176,519)	(4,378)	(4,396)	(18)	(29,420)	(8,774)	20,646	(41,774)	(8,774)	33,000
Net transfers	(176,519)	-	(176,519)	(4,378)	(4,396)	(18)	(29,420)	(8,774)	20,646	(41,774)	(8,774)	33,000
Total non-operating revenues(expenses), net	(308,940)	-	(308,940)	(5,388)	(5,406)	(18)	(51,490)	(10,794)	40,696	(43,794)	(10,794)	33,000
Change in net assets before capital expenditures	(1,471,979)	-	(1,471,979)	(138,762)	(89,080)	49,683	(245,330)	(227,842)	17,488	89,339	(227,842)	(317,181)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,471,979)	-	(1,471,979)	(138,762)	(89,080)	49,683	(245,330)	(227,842)	17,488	\$ 89,339	\$ (227,842)	\$ (317,181)

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2019	Aug 31, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	324,480	-	324,480	21,694	23,607	1,913	49,920	45,301	(4,619)	49,886	45,301	(4,584)
Management and administrative	126,875	-	126,875	50,034	9	(50,024)	21,146	50,043	28,897	20,197	50,043	29,845
Operating materials and supplies	578,500	5,000	583,500	38,197	42,784	4,587	97,250	80,981	(16,269)	55,198	80,981	25,784
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	167	-	(167)	-	-	-
Facility maintenance	554,795	-	554,795	18,880	13,638	(5,243)	92,466	32,518	(59,948)	40,315	32,518	(7,797)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	1,600	6,600	2,020	-	(2,020)	1,100	2,020	920	1,553	2,020	467
Total operating expenses	1,590,650	6,600	1,597,250	130,825	80,038	(50,787)	262,048	210,863	(51,185)	167,149	210,863	43,714
Operating income(loss) before depreciation	(1,590,650)	(6,600)	(1,597,250)	(130,825)	(80,038)	50,787	(262,048)	(210,863)	51,185	(167,149)	(210,863)	(43,714)
Depreciation and amortization	856,021	-	856,021	76,007	82,640	6,634	142,670	158,647	15,977	76,884	158,647	81,763
Operating income(loss)	(2,446,671)	(6,600)	(2,453,271)	(206,832)	(162,679)	44,153	(404,718)	(369,510)	35,208	(244,033)	(369,510)	(125,477)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	833	-	(833)	-	-	-
Gain(loss) on sales and/or disposals of asse	95,000	-	95,000	-	-	-	15,833	-	(15,833)	6,477	-	(6,477)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	100,000	-	100,000	-	-	-	16,667	-	(16,667)	6,477	-	(6,477)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	22,000	-	22,000	2,920	2,774	(146)	3,667	5,694	2,027	-	5,694	5,694
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	3,325,316	-	3,325,316	280,865	280,865	-	554,219	561,731	7,512	347,407	561,731	214,324
Total transfers in	3,347,316	-	3,347,316	283,785	283,639	(146)	557,886	567,425	9,539	347,407	567,425	220,018
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,618)	-	(45,618)	(15,953)	(11,504)	4,449	(7,603)	(27,456)	(19,853)	(16,699)	(27,456)	(10,757)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	1,961	-	(1,961)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(45,618)	-	(45,618)	(15,953)	(11,504)	4,449	(7,603)	(27,456)	(19,853)	(14,738)	(27,456)	(12,718)
Net transfers	3,301,698	-	3,301,698	267,833	272,136	4,303	550,283	539,969	(10,314)	332,669	539,969	207,300
Total non-operating revenues(expenses), net	3,401,698	-	3,401,698	267,833	272,136	4,303	566,950	539,969	(26,981)	339,146	539,969	200,823
Change in net assets before capital expenditures	955,027	(6,600)	948,427	61,001	109,457	48,456	162,231	170,458	8,227	95,112	170,458	75,346
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 955,027	\$ (6,600)	\$ 948,427	\$ 61,001	\$ 109,457	\$ 48,456	\$ 162,231	\$ 170,458	\$ 8,227	\$ 95,112	\$ 170,458	\$ 75,346

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