

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019			Nov 30, 2019			Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
				\$		\$	\$	\$	\$							
Operating revenues:																
Revenue - Trade	\$ 22,692,864	\$ 190,179	\$ 22,883,043	\$ 1,688,394	\$ 1,659,154	\$ (29,240)	\$ 9,534,601	\$ 8,953,249	\$ (581,352)	\$ 9,308,321	\$ 8,953,249	\$ (355,071)	\$ 9,308,321	\$ 8,953,249	\$ (355,071)	
Revenue - Other	219,092	-	219,092	25,331	7,304	(18,027)	91,288	74,129	(17,159)	103,262	74,129	(29,133)	103,262	74,129	(29,133)	
Reimb from Outside Agencies	-	-	-	300,247	250,000	(50,247)	-	550,247	550,247	-	161,350	550,247	388,897	161,350	388,897	
Total operating revenues	22,911,956	190,179	23,102,135	2,013,972	1,916,458	(97,514)	9,625,890	9,577,626	(48,264)	9,572,933	9,577,626	4,693	9,572,933	9,577,626	4,693	
Operating expenses:																
Salaries, benefits and contract labor	11,157,476	88,373	11,225,849	895,612	1,151,778	256,166	4,749,398	4,296,415	(452,983)	3,830,282	4,296,415	466,133	3,830,282	4,296,415	466,133	
Management and administrative	763,851	-	763,851	17,811	30,739	12,928	318,271	271,761	(46,511)	250,259	271,761	21,501	250,259	271,761	21,501	
Operating materials and supplies	2,804,134	(45,000)	2,759,134	530,702	161,225	(369,478)	1,149,639	1,267,994	1,183,355	1,041,112	1,267,994	226,882	1,041,112	1,267,994	226,882	
Contract services - labor	349,500	-	349,500	783	12,891	12,108	145,625	13,674	(131,951)	264,138	13,674	(250,464)	264,138	13,674	(250,464)	
Professional services	1,955,852	(41,981)	1,913,871	278,519	495,205	216,686	797,446	1,040,599	243,153	791,286	1,040,599	249,313	791,286	1,040,599	249,313	
Facility maintenance	1,241,612	50,000	1,291,612	126,021	110,357	(15,668)	538,172	462,655	(75,517)	605,802	462,655	(143,147)	605,802	462,655	(143,147)	
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(374,362)	(113,726)	260,636	(309,976)	(527,868)	(217,892)	(159,741)	(527,868)	(368,127)	(159,741)	(527,868)	(368,127)	
Permit, Fees & Other	2,070,671	(122,459)	1,948,212	244,840	83,925	(160,915)	811,755	621,771	(189,984)	479,129	621,771	142,641	479,129	621,771	142,641	
Total operating expenses	19,599,154	(91,067)	19,508,087	1,719,926	1,932,389	212,463	8,200,330	7,447,000	(753,330)	7,102,268	7,447,000	344,732	7,102,268	7,447,000	344,732	
Operating income(loss) before depreciation	3,312,802	281,246	3,594,048	294,046	(15,931)	(309,977)	1,425,560	2,130,626	705,066	2,470,665	2,130,626	(340,039)	2,470,665	2,130,626	(340,039)	
Depreciation and amortization	4,624,939	-	4,624,939	344,901	344,694	(207)	1,927,058	1,714,841	(212,216)	1,747,744	1,714,841	(32,903)	1,747,744	1,714,841	(32,903)	
Operating income(loss)	(1,312,137)	281,246	(1,030,891)	(50,855)	(360,625)	(309,770)	(501,498)	415,784	917,283	722,920	415,784	(307,136)	722,920	415,784	(307,136)	
Non-operating revenues(expenses):																
Interest and investment earnings	785,900	-	785,900	83,136	87,941	4,806	327,458	(58,181)	(385,639)	285,833	(58,181)	(344,014)	285,833	(58,181)	(344,014)	
Gain(loss) on sales and/or disposals of asset	95,000	-	95,000	-	1,110	1,110	39,583	1,110	(38,473)	6,477	1,110	(5,367)	6,477	1,110	(5,367)	
Debt service interest expense	(498,253)	-	(498,253)	(1,596)	(45,357)	(43,761)	(207,605)	(79,959)	127,646	(139,463)	(79,959)	59,504	(139,463)	(79,959)	59,504	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	105,699	-	105,699	3,248	3,248	-	44,041	16,169	(27,872)	20,010	16,169	(3,840)	20,010	16,169	(3,840)	
Total non-operating revenues(expenses) before transfers	488,346	-	488,346	84,788	46,942	(37,846)	203,477	(120,861)	(324,338)	172,856	(120,861)	(293,717)	172,856	(120,861)	(293,717)	
Overhead cost allocation - CA	5,319,349	-	5,319,349	257,853	257,853	-	2,216,395	1,289,265	(927,130)	1,196,350	1,289,265	92,915	1,196,350	1,289,265	92,915	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	278,624	-	278,624	82,908	88,143	5,235	116,093	331,505	215,411	137,571	331,505	193,934	137,571	331,505	193,934	
Landfill processing fee transfer	372	-	372	-	15	15	155	33	(122)	23,864	33	(23,830)	23,864	33	(23,830)	
ISF Fleet Use	3,342,674	-	3,342,674	285,912	285,046	(865)	1,392,781	1,420,430	27,649	883,086	1,420,430	537,343	883,086	1,420,430	537,343	
Total transfers in	8,941,019	-	8,941,019	626,672	631,057	4,385	3,725,425	3,041,233	(684,192)	2,240,871	3,041,233	800,362	2,240,871	3,041,233	800,362	
Overhead cost allocation - CA	(5,329,353)	-	(5,329,353)	(257,853)	(257,853)	-	(2,220,564)	(1,289,265)	931,299	(1,196,350)	(1,289,265)	(92,915)	(1,196,350)	(1,289,265)	(92,915)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(278,624)	-	(278,624)	(82,908)	(88,143)	(5,235)	(116,093)	(331,505)	(215,411)	(137,571)	(331,505)	(193,934)	(137,571)	(331,505)	(193,934)	
Landfill processing fee transfer	(372)	-	(372)	-	(15)	(15)	(155)	(33)	122	(23,864)	(33)	23,830	(23,864)	(33)	23,830	
ISF Fleet Use	(3,342,674)	-	(3,342,674)	(285,912)	(285,046)	865	(1,392,781)	(1,420,430)	(27,649)	(883,086)	(1,420,430)	(537,343)	(883,086)	(1,420,430)	(537,343)	
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(40,454)	(42,717)	(2,263)	(229,400)	(220,693)	8,707	(260,256)	(220,693)	39,563	(260,256)	(220,693)	39,563	
Total transfers out	(9,501,583)	-	(9,501,583)	(667,126)	(673,774)	(6,648)	(3,958,993)	(3,261,926)	697,067	(2,501,127)	(3,261,926)	(760,799)	(2,501,127)	(3,261,926)	(760,799)	
Net transfers	(560,564)	-	(560,564)	(40,454)	(42,717)	(2,263)	(233,568)	(220,693)	12,875	(260,256)	(220,693)	39,563	(260,256)	(220,693)	39,563	
Total non-operating revenues(expenses), net	(72,218)	-	(72,218)	44,334	4,225	(40,109)	(30,091)	(341,554)	(311,463)	(87,400)	(341,554)	(254,154)	(87,400)	(341,554)	(254,154)	
Change in net assets before capital expenditures	(1,384,355)	281,246	(1,103,109)	(6,521)	(356,400)	(349,879)	(531,589)	74,230	605,820	635,520	74,230	(561,290)	635,520	74,230	(561,290)	
Capital expenditures	3,883,289	1,926,180	5,809,469	1,036,721	16,892	(1,019,829)	2,420,612	2,125,582	(295,030)	1,126,488	2,125,582	999,094	1,126,488	2,125,582	999,094	
Capital expenditures - contra	3,883,289	1,926,180	5,809,469	1,036,721	16,892	(1,019,829)	2,420,612	2,125,582	(295,030)	1,126,488	2,125,582	999,094	1,126,488	2,125,582	999,094	
Change in net assets	(5,267,644)	\$(1,644,934)	\$(6,912,578)	\$(1,043,242)	\$(373,292)	\$689,950	\$(2,952,201)	\$(2,051,352)	\$900,850	\$(490,968)	\$(2,051,352)	\$(1,560,384)	\$(490,968)	\$(2,051,352)	\$(1,560,384)	

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

ITEM # 12

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019	Nov 30, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 22,692,864	\$ 190,179	\$ 22,883,043	\$ 1,688,394	\$ 1,659,154	\$ (29,240)	\$ 9,534,601	\$ 8,953,249	\$ (581,352)	\$ 9,308,321	\$ 8,953,249	\$ (355,071)
Revenue - Other	-	-	219,092	25,331	7,304	(18,027)	91,288	74,129	(17,159)	103,262	74,129	(29,133)
Reimb from Outside Agencies	-	-	-	300,247	250,000	(50,247)	-	550,247	550,247	161,350	550,247	388,897
Total operating revenues	22,911,956	190,179	23,102,135	2,013,972	1,916,458	(97,514)	9,625,890	9,577,626	(48,264)	9,572,933	9,577,626	4,693
Operating expenses:												
Salaries, benefits and contract labor	11,157,476	68,373	11,225,849	895,612	1,151,778	256,166	4,749,398	4,296,415	(452,983)	3,830,282	4,296,415	466,133
Management and administrative	763,851	-	763,851	17,811	30,739	12,928	318,271	271,761	(46,511)	250,259	271,761	21,501
Operating materials and supplies	2,804,134	(45,000)	2,759,134	530,702	161,225	(369,478)	1,149,639	1,267,994	118,355	1,041,112	1,267,994	226,882
Contract services - labor	349,500	-	349,500	783	12,891	12,108	145,625	13,674	(131,951)	264,138	13,674	(250,464)
Professional services	1,955,852	(41,981)	1,913,871	278,519	495,205	216,686	797,446	1,040,599	243,153	791,286	1,040,599	249,313
Facility maintenance	1,241,612	50,000	1,291,612	126,021	110,352	(15,668)	538,172	462,655	(75,517)	605,802	462,655	(143,147)
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(374,362)	(113,726)	260,636	(309,976)	(527,868)	(217,892)	(159,741)	(527,868)	(368,127)
Permit, Fees & Other	2,070,671	(122,459)	1,948,212	244,840	83,925	(160,915)	811,755	621,771	(189,984)	479,129	621,771	142,641
Total operating expenses	19,599,154	(91,067)	19,508,087	1,719,926	1,932,389	212,463	8,200,330	7,447,000	(753,330)	7,102,268	7,447,000	344,732
Operating income(loss) before depreciation	3,312,802	281,246	3,594,048	294,046	(15,931)	(309,977)	1,425,560	2,130,626	705,066	2,470,665	2,130,626	(340,039)
Depreciation and amortization	4,624,939	-	4,624,939	344,901	344,694	(207)	1,927,058	1,714,841	(212,216)	1,747,744	1,714,841	(32,903)
Operating income(loss)	(1,312,137)	281,246	(1,030,891)	(50,855)	(360,625)	(309,770)	(501,498)	415,784	917,283	722,920	415,784	(307,136)
Non-operating revenues(expenses):												
Interest and investment earnings	785,900	-	785,900	83,136	87,941	4,806	327,458	(58,181)	(385,639)	285,833	(58,181)	(344,014)
Gain(loss) on sales and/or disposals of asset:	95,000	-	95,000	-	1,110	1,110	39,583	1,110	(38,473)	6,477	1,110	(5,367)
Debt service interest expense	(498,253)	-	(498,253)	(1,596)	(45,357)	(43,761)	(207,605)	(79,959)	127,646	(139,463)	(79,959)	59,504
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	105,699	-	105,699	3,248	3,248	-	44,041	16,169	(27,872)	20,010	16,169	(3,840)
Total non-operating revenues(expenses) before transfers	488,346	-	488,346	84,788	46,942	(37,846)	203,477	(120,861)	(324,338)	172,866	(120,861)	(293,717)
Overhead cost allocation - CA	5,319,349	-	5,319,349	257,853	257,853	-	2,216,395	1,289,265	(927,130)	1,196,350	1,289,265	92,915
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	278,624	-	278,624	82,908	88,143	5,235	116,093	331,505	215,411	137,571	331,505	193,934
Landfill processing fee transfer	372	-	372	-	15	15	155	33	(122)	23,864	33	(23,830)
ISF Fleet Use	3,342,674	-	3,342,674	285,912	285,046	865	1,392,781	1,420,430	(27,649)	883,086	1,420,430	(537,343)
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(40,454)	(42,717)	(2,263)	(229,400)	(220,693)	8,707	(260,256)	(220,693)	39,563
Total transfers in	8,941,019	-	8,941,019	626,672	631,057	4,385	3,725,425	3,041,233	(684,192)	2,240,871	3,041,233	800,362
Overhead cost allocation - CA	(5,329,353)	-	(5,329,353)	(257,853)	(257,853)	-	(2,220,564)	(1,289,265)	931,299	(1,196,350)	(1,289,265)	(92,915)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(278,624)	-	(278,624)	(82,908)	(88,143)	(5,235)	(116,093)	(331,505)	(215,411)	(137,571)	(331,505)	(193,934)
Landfill processing fee transfer	(372)	-	(372)	-	(15)	(15)	(155)	(33)	122	(23,864)	(33)	23,830
ISF Fleet Use	(3,342,674)	-	(3,342,674)	(285,912)	(285,046)	865	(1,392,781)	(1,420,430)	(27,649)	(883,086)	(1,420,430)	(537,343)
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(40,454)	(42,717)	(2,263)	(229,400)	(220,693)	8,707	(260,256)	(220,693)	39,563
Total transfers out	(9,501,583)	-	(9,501,583)	(667,126)	(673,774)	(6,648)	(3,956,993)	(3,261,926)	697,067)	(2,501,127)	(3,261,926)	(760,799)
Net transfers	(560,564)	-	(560,564)	(40,454)	(42,717)	(2,263)	(233,568)	(220,693)	12,875)	(260,256)	(220,693)	39,563)
Total non-operating revenues(expenses), net	(72,218)	-	(72,218)	44,334	4,225	(40,109)	(30,091)	(341,554)	(311,463)	(87,400)	(341,554)	(254,154)
Change in net assets before capital expenditures	(1,384,355)	281,246	(1,103,109)	(6,521)	(356,400)	(349,879)	(531,589)	74,230	605,820)	635,520	74,230	(561,290)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (1,384,355)	\$ 281,246	\$ (1,103,109)	\$ (6,521)	\$ (356,400)	\$ (349,879)	\$ (531,589)	\$ 74,230	\$ 605,820)	\$ 635,520	\$ 74,230	\$ (561,290)

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019	Nov 30, 2019	Variance	FY20 YTD	FY20 YTD	Variance	Prior FY19 YTD	Current FY20	Variance
							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				10,417		(10,417)	7,538		(7,538)
Operating materials and supplies	2,632,289	981,672	3,613,961	858,432	8,966	(849,466)	1,505,817	1,781,713	275,896	1,069,132	1,781,713	712,580
Contract services - labor												
Professional services	1,226,000	941,508	2,167,508	177,799	7,926	(169,873)	903,128	343,379	(559,749)	49,123	343,379	294,256
Facility maintenance												
Contra-Post Closure Expenses												
Permit, Fees & Other		3,000	3,000	490		(490)	1,250	490	(760)	695	490	(204)
Total operating expenses	3,883,289	1,926,180	5,809,469	1,036,721	16,892	(1,019,829)	2,420,612	2,125,582	(295,030)	1,126,488	2,125,582	999,094
Operating income(loss) before depreciation	(3,883,289)	(1,926,180)	(5,809,469)	(1,036,721)	(16,892)	1,019,829	(2,420,612)	(2,125,582)	295,030	(1,126,488)	(2,125,582)	(999,094)
Depreciation and amortization												
Operating income(loss)	(3,883,289)	(1,926,180)	(5,809,469)	(1,036,721)	(16,892)	1,019,829	(2,420,612)	(2,125,582)	295,030	(1,126,488)	(2,125,582)	(999,094)
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)	(1,926,180)	(5,809,469)	(1,036,721)	(16,892)	1,019,829	(2,420,612)	(2,125,582)	295,030	(1,126,488)	(2,125,582)	(999,094)
Capital expenditures												
Capital expenditures - contra												
Capital expenditures, net												
Change in net assets	\$ (3,883,289)	\$ (1,926,180)	\$ (5,809,469)	\$ (1,036,721)	\$ (16,892)	\$ 1,019,829	\$ (2,420,612)	\$ (2,125,582)	\$ 295,030	\$ (1,126,488)	\$ (2,125,582)	\$ (999,094)

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	2019			FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
				Oct 31, 2019	Nov 30, 2019							
Operating revenues:												
Revenue - Trade	\$ 1,637,134	\$ 175,888	\$ 1,813,022	\$ 92,524	\$ 96,956	\$ 4,432	\$ 755,426	\$ 589,932	\$ (165,493)	\$ 637,278	\$ 589,932	\$ (47,346)
Revenue - Other	-	-	-	-	-	-	-	1,809	1,809	3,853	1,809	(2,044)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,637,134	175,888	1,813,022	92,524	96,956	4,432	755,426	591,741	(163,685)	641,130	591,741	(49,390)
Operating expenses:												
Salaries, benefits and contract labor	2,804,598	21,465	2,826,063	232,834	283,261	50,427	1,195,642	1,197,129	1,487	1,024,844	1,197,129	172,285
Management and administrative	507,987	-	507,987	12,086	11,441	(645)	211,661	124,398	(87,263)	145,747	124,398	(21,349)
Operating materials and supplies	62,767	-	62,767	569	68	(502)	26,153	2,957	(23,196)	7,878	2,957	(4,921)
Contract services - labor	25,000	-	25,000	-	-	-	10,417	-	(10,417)	-	-	-
Professional services	878,874	(47,229)	831,644	38,644	42,574	3,930	346,518	165,558	(180,961)	341,309	165,558	(175,751)
Facility maintenance	242,255	-	242,255	17,095	17,517	421	100,940	77,367	(23,573)	100,080	77,367	(22,712)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	159,735	(1,600)	158,135	15,512	14,675	(837)	65,890	95,007	29,117	65,618	95,007	29,389
Total operating expenses	4,681,216	(27,364)	4,653,852	316,740	369,535	52,795	1,957,221	1,662,416	(294,805)	1,685,475	1,662,416	(23,060)
Operating income(loss) before depreciation	(3,044,082)	203,252	(2,840,830)	(224,217)	(272,580)	(48,363)	(1,201,795)	(1,070,675)	131,120	(1,044,345)	(1,070,675)	(26,330)
Depreciation and amortization	70,438	-	70,438	6,429	6,223	(206)	29,349	32,231	2,882	31,255	32,231	976
Operating income(loss)	(3,114,520)	203,252	(2,911,268)	(230,646)	(278,802)	(48,156)	(1,231,144)	(1,102,905)	128,239	(1,075,600)	(1,102,905)	(27,306)
Non-operating revenues(expenses):												
Interest and investment earnings	22,758	-	22,758	26,421	26,199	(222)	9,483	45,351	35,868	54,046	45,351	(8,695)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	(3,288)	-	(3,288)	-	-	-	(1,370)	-	1,370	339	-	(339)
Total non-operating revenues(expenses) before transfers	19,470	-	19,470	26,421	26,199	(222)	8,113	45,351	37,238	54,384	45,351	(9,034)
Overhead cost allocation - CA	4,206,791	-	4,206,791	257,853	257,853	-	1,752,830	1,289,265	(463,565)	1,196,350	1,289,265	92,915
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,190	-	1,190	12,996	32,349	19,352	496	67,764	67,268	6,576	67,764	61,188
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	619	337	(282)	2,367	2,013	(353)	1,263	2,013	750
Total transfers in	4,213,661	-	4,213,661	271,468	290,538	19,070	1,755,692	1,359,042	(396,650)	1,204,189	1,359,042	154,854
Overhead cost allocation - CA	(1,112,558)	-	(1,112,558)	-	-	-	(463,566)	-	463,566	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	(3,324)	(3,324)	-	(3,324)	(3,324)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,053)	-	(6,053)	(1,116)	(700)	416	(2,522)	(4,352)	(1,830)	(2,946)	(4,352)	(1,406)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,118,611)	-	(1,118,611)	(1,116)	(700)	416	(466,088)	(7,676)	458,412	(2,946)	(7,676)	(4,730)
Net transfers	3,095,050	-	3,095,050	270,352	289,839	19,486	1,289,604	1,351,367	61,763	1,201,243	1,351,367	150,124
Total non-operating revenues(expenses), net	3,114,520	-	3,114,520	296,773	316,037	19,264	1,297,717	1,396,718	99,001	1,255,627	1,396,718	141,090
Change in net assets before capital expenditures	(0)	203,252	203,252	66,127	37,235	(28,892)	66,572	293,812	227,240	180,028	293,812	113,784
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(0)	203,252	203,252	66,127	37,235	(28,892)	66,572	293,812	227,240	180,028	293,812	113,784
Change in net assets	\$ (0)	\$ 203,252	\$ 203,252	\$ 66,127	\$ 37,235	\$ (28,892)	\$ 66,572	\$ 293,812	\$ 227,240	\$ 180,028	\$ 293,812	\$ 113,784

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	FY20, 2019			FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
				Oct 31, 2019	Nov 30, 2019	Variance						
Operating revenues:												
Revenue - Trade	\$ 6,671,294	\$ 14,292	\$ 6,685,586	\$ 545,750	\$ 447,066	\$ (98,684)	\$ 2,785,661	\$ 2,607,360	\$ (178,301)	\$ 2,554,775	\$ 2,607,360	\$ 52,585
Revenue - Other	10,626	-	10,626	886	886	-	4,428	5,007	579	4,521	5,007	486
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,681,920	14,292	6,696,212	546,635	447,951	(98,684)	2,790,088	2,612,366	(177,722)	2,559,296	2,612,366	53,071
Operating expenses:												
Salaries, benefits and contract labor	4,164,130	17,864	4,181,994	300,497	456,583	156,086	1,769,305	1,527,743	(241,563)	1,452,191	1,527,743	75,552
Management and administrative	73,602	-	73,602	2,892	1,330	(1,563)	30,668	20,807	(9,860)	22,312	20,807	(1,505)
Operating materials and supplies	722,373	-	722,373	40,957	31,614	(9,343)	300,989	279,632	(21,357)	330,292	279,632	(50,660)
Contract services - labor	252,000	-	252,000	-	-	-	105,000	-	(105,000)	50,157	-	(50,157)
Professional services	324,500	5,248	329,748	20,890	15,389	(5,501)	137,395	104,869	(32,526)	16,259	104,869	88,610
Facility maintenance	47,252	-	47,252	12,475	14,845	2,370	19,688	49,598	29,910	54,867	49,598	(5,270)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	102,550	7,179	109,729	-	-	-	45,720	89,042	43,322	11,850	89,042	77,192
Total operating expenses	5,686,407	30,291	5,716,698	377,711	519,761	142,050	2,408,765	2,071,691	(337,074)	1,937,929	2,071,691	133,762
Operating income(loss) before depreciation	995,513	(16,000)	979,513	168,924	(71,810)	(240,734)	381,323	540,675	159,352	621,366	540,675	(80,691)
Depreciation and amortization	157,053	-	157,053	13,406	13,406	-	65,439	67,031	1,592	65,235	67,031	1,797
Operating income(loss)	838,460	(16,000)	822,460	155,518	(85,216)	(240,734)	315,884	473,644	157,760	556,132	473,644	(82,488)
Non-operating revenues(expenses):												
Interest and investment earnings	91,926	-	91,926	-	-	-	38,303	(28,800)	(67,102)	17,641	(28,800)	(46,441)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	(15,703)	(10,389)	5,314	(11,483)	(10,389)	1,095
Debt service interest expense	(37,686)	-	(37,686)	(133)	(129)	4	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	108,987	-	108,987	3,248	3,248	-	45,411	16,169	(29,242)	19,671	16,169	(3,502)
Total non-operating revenues(expenses) before transfers	163,227	-	163,227	3,115	3,119	4	68,011	(23,019)	(91,030)	25,829	(23,019)	(48,848)
Overhead cost allocation - CA	1,112,558	-	1,112,558	-	-	-	463,566	-	(463,566)	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	234,434	-	234,434	47,676	34,770	(12,906)	97,681	193,984	96,303	112,743	193,984	81,241
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	4,427	3,844	(583)	3,591	14,089	10,498	13,306	14,089	783
Total transfers in	1,355,610	-	1,355,610	52,103	38,614	(13,489)	564,838	208,074	(356,764)	126,049	208,074	82,024
Overhead cost allocation - CA	(1,570,779)	-	(1,570,779)	(37,352)	(37,352)	-	(654,491)	(186,760)	467,731	(336,690)	(186,760)	149,930
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(1,190)	-	(1,190)	-	(1,845)	(1,845)	(496)	(1,845)	(1,349)	(6,018)	(1,845)	4,174
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(470,440)	-	(470,440)	(42,311)	(42,329)	(18)	(196,017)	(211,586)	(15,569)	(171,305)	(211,586)	(40,281)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(2,042,409)	-	(2,042,409)	(79,663)	(81,526)	(1,863)	(851,004)	(400,190)	450,814	(514,013)	(400,190)	113,823
Net transfers	(686,799)	-	(686,799)	(27,550)	(42,912)	(15,352)	(286,166)	(192,117)	94,050	(387,964)	(192,117)	195,847
Total non-operating revenues(expenses), net	(523,572)	-	(523,572)	(24,446)	(39,793)	(15,348)	(218,155)	(215,136)	3,019	(362,135)	(215,136)	146,999
Change in net assets before capital expenditures	314,888	(16,000)	298,888	131,072	(125,009)	(256,082)	97,729	258,508	160,779	193,997	258,508	64,511
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 314,888	\$ (16,000)	\$ 298,888	\$ 131,072	\$ (125,009)	\$ (256,082)	\$ 97,729	\$ 258,508	\$ 160,779	\$ 193,997	\$ 258,508	\$ 64,511

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019			Nov 30, 2019			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	\$ 1,050,120	\$ 1,114,387	\$ 64,267	\$ 5,987,265	\$ 5,754,327	\$ (232,938)	\$ 5,275,559	\$ 5,754,327	\$ 478,768			
Revenue - Other	157,220	-	157,220	24,445	6,418	(18,027)	65,508	67,321	1,812	81,996	67,321	(14,675)			
Reimb from Outside Agencies	-	-	-	300,247	-	(300,247)	300,247	300,247	300,247	161,350	300,247	138,897			
Total operating revenues	14,526,656	-	14,526,656	1,374,813	1,120,806	(254,007)	6,052,773	6,121,895	69,122	5,518,905	6,121,895	602,990			
Operating expenses:															
Salaries, benefits and contract labor	3,753,691	28,045	3,781,736	331,605	373,431	41,826	1,599,965	1,435,117	(164,848)	1,208,383	1,435,117	226,734			
Management and administrative	47,750	-	47,750	2,240	1,711	(529)	19,896	17,834	(2,062)	9,259	17,834	8,575			
Operating materials and supplies	1,288,994	(50,000)	1,238,994	251,834	82,870	(168,964)	516,247	589,933	73,685	295,882	589,933	294,051			
Contract services - labor	30,000	-	30,000	783	5,696	4,913	12,500	6,479	(6,021)	197,413	6,479	(190,934)			
Professional services	542,979	-	542,979	81,858	176,201	94,343	226,241	360,325	134,084	389,865	360,325	(29,540)			
Facility maintenance	269,810	50,000	319,810	40,353	24,084	(16,269)	133,254	169,970	36,715	294,947	169,970	(124,977)			
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-			
Permit, Fees & Other	1,518,647	-	1,518,647	221,885	67,661	(154,224)	632,770	380,299	(252,471)	362,484	380,299	17,815			
Total operating expenses	7,451,871	28,045	7,479,916	930,557	731,655	(198,903)	3,140,873	2,959,957	(180,916)	2,758,232	2,959,957	201,725			
Operating income(loss) before depreciation	7,074,785	(28,045)	7,046,740	444,255	389,151	(55,104)	2,911,900	3,161,938	250,038	2,760,673	3,161,938	401,265			
Depreciation and amortization	2,531,966	-	2,531,966	213,728	213,728	-	1,054,986	1,068,641	13,655	1,033,280	1,068,641	35,361			
Operating income(loss)	4,542,819	(28,045)	4,514,774	230,527	175,423	(55,104)	1,856,914	2,093,297	236,383	1,727,393	2,093,297	365,904			
Non-operating revenues(expenses):															
Interest and investment earnings	420,621	-	420,621	36,648	24,551	(12,097)	175,259	(77,722)	(252,980)	132,739	(77,722)	(210,461)			
Gain(loss) on sales and/or disposals of asset	-	-	-	(453)	(13,288)	(12,836)	(136,728)	(33,623)	103,105	(59,781)	(33,623)	26,158			
Debt service interest expense	(328,146)	-	(328,146)	-	-	-	-	-	-	-	-	-			
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Other, net	-	-	-	-	-	-	-	-	-	-	-	-			
Total non-operating revenues(expenses) before transfers	92,475	-	92,475	36,196	11,262	(24,933)	38,531	(111,345)	(149,876)	72,958	(111,345)	(184,303)			
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-			
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	21,000	-	21,000	19,316	21,025	1,709	8,750	60,996	52,246	18,252	60,996	42,745			
Landfill processing fee transfer	372	-	372	15	15	-	155	33	(122)	23,864	33	(23,830)			
ISF Fleet Use	3,060	-	3,060	-	-	-	1,275	-	(1,275)	-	-	-			
Total transfers in	24,432	-	24,432	19,316	21,040	1,724	10,180	61,030	50,950	42,115	61,030	18,915			
Overhead cost allocation - CA	(2,593,477)	-	(2,593,477)	(216,123)	(216,123)	-	(1,080,615)	(1,080,615)	0	(827,220)	(1,080,615)	(253,395)			
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	(186,644)	-	(186,644)	(23,750)	(40,851)	(17,101)	(77,768)	(136,719)	(68,951)	(58,904)	(136,719)	(77,816)			
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-			
ISF Fleet Use	(2,756,931)	-	(2,756,931)	(240,360)	(239,655)	705	(1,148,721)	(1,198,500)	(49,779)	(661,013)	(1,198,500)	(537,488)			
Provision for landfill closure/postclosure	(550,560)	-	(550,560)	(40,454)	(42,717)	(2,263)	(229,400)	(220,693)	8,707	(260,256)	(220,693)	39,563			
Total transfers out	(6,087,612)	-	(6,087,612)	(520,687)	(539,346)	(18,659)	(2,536,505)	(2,636,528)	(100,023)	(1,807,393)	(2,636,528)	(829,135)			
Net transfers	(6,063,180)	-	(6,063,180)	(501,371)	(518,306)	(16,935)	(2,526,325)	(2,575,498)	(49,173)	(1,765,278)	(2,575,498)	(810,220)			
Total non-operating revenues(expenses), net	(5,970,705)	-	(5,970,705)	(465,176)	(507,044)	(41,868)	(2,487,794)	(2,686,843)	(199,049)	(1,692,320)	(2,686,843)	(994,523)			
Change in net assets before capital expenditures	(1,427,886)	(28,045)	(1,455,931)	(234,649)	(331,621)	(96,972)	(630,880)	(593,546)	37,334	35,073	(593,546)	(628,619)			
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures, net	(1,427,886)	(28,045)	(1,455,931)	(234,649)	(331,621)	(96,972)	(630,880)	(593,546)	37,334	35,073	(593,546)	(628,619)			
Change in net assets	\$ (1,427,886)	\$ (28,045)	\$ (1,455,931)	\$ (234,649)	\$ (331,621)	\$ (96,972)	\$ (630,880)	\$ (593,546)	\$ 37,334	\$ 35,073	\$ (593,546)	\$ (628,619)			

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019			Nov 30, 2019			FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
				\$	\$	\$	\$	\$	\$						
Operating revenues:															
Revenue - Trade	51,246	-	51,246	-	-	-	-	21,353	-	-	(21,353)	-	-	-	-
Revenue - Other	-	-	-	250,000	-	-	250,000	-	250,000	250,000	250,000	-	-	250,000	250,000
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	51,246	-	51,246	250,000	250,000	250,000	250,000	21,353	250,000	228,648	228,648	-	-	250,000	250,000
Operating expenses:															
Salaries, benefits and contract labor	110,577	-	110,577	-	-	-	-	46,783	-	-	(46,783)	-	-	-	-
Management and administrative	1,054	-	1,054	107	-	(107)	-	439	107	107	(332)	-	107	107	107
Operating materials and supplies	150,500	-	150,500	162,736	31,449	(131,287)	-	62,708	197,893	135,185	39,352	39,352	197,893	158,541	158,541
Contract services - labor	42,500	-	42,500	-	7,195	7,195	-	17,708	7,195	(10,514)	16,568	16,568	7,195	7,195	(9,373)
Professional services	208,500	-	208,500	137,128	261,041	123,914	-	86,875	409,684	322,809	40,853	40,853	409,684	368,831	368,831
Facility maintenance	127,500	-	127,500	1,638	44,902	43,264	-	53,125	51,784	(1,341)	9,312	9,312	51,784	42,471	42,471
Contra-Post Closure Expenses	(743,943)	-	(743,943)	(374,362)	(113,726)	260,636	-	(309,976)	(527,868)	(217,892)	(159,741)	(159,741)	(527,868)	(368,127)	(368,127)
Permit, Fees & Other	110,450	-	110,450	7,422	1,337	(6,085)	-	46,021	11,769	(34,252)	11,621	11,621	11,769	148	148
Total operating expenses	7,138	-	7,138	(65,331)	232,198	297,529	297,529	3,683	150,564	146,881	146,881	(42,035)	150,564	192,599	192,599
Operating income(loss) before depreciation	44,108	-	44,108	17,802	(47,529)	81,767	81,767	17,670	99,436	81,767	81,767	42,035	99,436	57,401	57,401
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	-	5,539	5,539	0	7,103	7,103	5,539	5,539	(1,563)
Operating income(loss)	30,814	-	30,814	16,694	(47,529)	81,767	81,767	12,130	93,997	81,767	81,767	34,933	93,997	58,965	58,965
Non-operating revenues(expenses):															
Interest and investment earnings	245,595	-	245,595	20,067	37,192	17,125	-	102,331	3,010	(99,321)	70,712	70,712	3,010	3,010	(67,702)
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	20,067	37,192	17,125	17,125	102,331	3,010	(99,321)	70,712	70,712	3,010	3,010	(67,702)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(24,172)	-	(24,172)	(49,060)	(33,286)	15,774	-	(10,072)	(131,871)	(121,799)	(32,207)	(32,207)	(131,871)	(99,665)	(99,665)
ISF Fleet Use	(6,642)	-	(6,642)	(2,124)	(2,362)	(238)	-	(2,768)	(5,992)	(3,225)	(2,726)	(2,726)	(5,992)	(3,266)	(3,266)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(30,814)	-	(30,814)	(51,184)	(35,648)	15,537	15,537	(12,839)	(137,863)	(125,024)	(34,933)	(34,933)	(137,863)	(102,931)	(102,931)
Net transfers	(30,814)	-	(30,814)	(51,184)	(35,648)	15,537	15,537	(12,839)	(137,863)	(125,024)	(34,933)	(34,933)	(137,863)	(102,931)	(102,931)
Total non-operating revenues(expenses), net	214,781	-	214,781	(31,117)	1,545	32,662	32,662	89,492	(134,853)	(224,345)	35,780	35,780	(134,853)	(170,633)	(170,633)
Change in net assets before capital expenditures	245,595	-	245,595	33,106	18,239	(14,867)	(14,867)	101,622	(40,956)	(142,579)	70,712	70,712	(40,956)	(111,669)	(111,669)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	245,595	-	245,595	33,106	18,239	(14,867)	(14,867)	101,622	(40,956)	(142,579)	70,712	70,712	(40,956)	(111,669)	(111,669)

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2019

ITEM # 12

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019	Nov 30, 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	\$ -	\$ 745	\$ 745	\$ 6,250	\$ 1,630	\$ (4,620)	\$ 840,709	\$ 1,630	\$ (839,079)
Revenue - Other	-	-	-	-	-	-	-	(7)	(7)	12,643	(7)	(12,650)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	15,000	-	15,000	-	745	745	6,250	1,624	(4,626)	853,352	1,624	(851,729)
Operating expenses:												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	6,583	-	6,583	-	-	-	2,743	5,191	2,448	22,496	5,191	(17,305)
Operating materials and supplies	1,000	-	1,000	-	-	-	417	(16)	(432)	158,885	(16)	(158,901)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	162	162	3,000	162	(2,838)
Facility maintenance	-	-	-	1,820	1,935	115	-	9,421	9,421	9,689	9,421	(269)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	174,289	(129,638)	44,651	20	-	(20)	18,605	43,383	24,778	25,559	43,383	17,823
Total operating expenses	181,872	(129,638)	52,234	1,840	1,935	95	21,764	58,141	36,377	219,630	58,141	(161,489)
Operating income(loss) before depreciation	(166,872)	129,638	(37,234)	(1,840)	(1,190)	650	(15,514)	(56,517)	(41,003)	633,722	(56,517)	(690,239)
Depreciation and amortization	996,167	-	996,167	25,727	25,727	-	415,070	128,633	(286,437)	418,662	128,633	(290,028)
Operating income(loss)	(1,163,039)	129,638	(1,033,401)	(27,567)	(26,917)	650	(430,584)	(185,150)	245,433	215,061	(185,150)	(400,211)
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	(20)	(20)	5,364	(20)	(5,384)
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(132,421)	-	(132,421)	(1,010)	(31,940)	(30,930)	(55,175)	(35,947)	19,228	(68,199)	(35,947)	32,252
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(132,421)	-	(132,421)	(1,010)	(31,940)	(30,930)	(55,175)	(35,968)	19,208	(62,835)	(35,968)	26,867
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)	-	(21,891)	(21,890)	1	(32,440)	(21,890)	10,550
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(21,000)	-	(21,000)	-	-	-	(8,750)	-	8,750	(2,074)	-	2,074
Landfill processing fee transfer	(372)	-	(372)	(15)	(15)	(15)	(155)	(33)	122	(23,864)	(33)	23,830
ISF Fleet Use	(102,608)	-	(102,608)	-	-	-	(42,753)	-	42,753	(47,058)	-	47,058
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(176,519)	-	(176,519)	(4,378)	(4,393)	(15)	(73,550)	(21,923)	51,626	(105,435)	(21,923)	83,512
Net transfers	(176,519)	-	(176,519)	(4,378)	(4,393)	(15)	(73,550)	(21,923)	51,626	(105,435)	(21,923)	83,512
Total non-operating revenues(expenses), net	(308,940)	-	(308,940)	(5,388)	(36,333)	(30,945)	(128,725)	(57,891)	70,834	(168,270)	(57,891)	110,379
Change in net assets before capital expenditures	(1,471,979)	129,638	(1,342,341)	(32,955)	(63,250)	(30,295)	(559,309)	(243,042)	316,267	46,790	(243,042)	(289,832)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,471,979)	129,638	(1,342,341)	(32,955)	(63,250)	(30,295)	(559,309)	(243,042)	316,267	46,790	(243,042)	(289,832)

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2019

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2019	Nov 30, 2019	Variance	FY20 YTD Budget	FY20 YTD Actual	Variance	Prior FY19 YTD Actual	Current FY20 Actual	Variance
Operating revenues:												
Revenue - Trade	-	-	-	-	-	-	-	-	-	-	-	-
Revenue - Other	-	-	-	-	-	-	-	-	-	250	-	(250)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	250	-	(250)
Operating expenses:												
Salaries, benefits and contract labor	324,480	999	325,479	30,677	38,503	7,827	137,703	136,426	(1,276)	144,864	136,426	(8,438)
Management and administrative	126,875	-	126,875	486	16,257	15,772	52,865	103,422	50,558	50,445	103,422	52,978
Operating materials and supplies	578,500	5,000	583,500	74,606	15,224	(59,382)	243,125	197,594	(45,531)	208,823	197,594	(11,228)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	417	-	(417)	-	-	-
Facility maintenance	554,795	-	554,795	52,639	7,069	(45,570)	231,165	104,516	(126,648)	136,907	104,516	(32,391)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	1,600	6,600	-	252	252	2,750	2,272	(478)	1,998	2,272	274
Total operating expenses	1,590,650	7,599	1,598,249	158,408	77,305	(81,103)	668,023	544,231	(123,792)	543,037	544,231	1,195
Operating income(loss) before depreciation	(1,590,650)	(7,599)	(1,598,249)	(158,408)	(77,305)	81,103	(668,023)	(544,231)	123,792	(542,787)	(544,231)	(1,445)
Depreciation and amortization	856,021	-	856,021	84,503	84,502	(0)	356,675	412,767	56,091	192,211	412,767	220,556
Operating income(loss)	(2,446,671)	(7,599)	(2,454,270)	(242,911)	(161,808)	81,103	(1,024,699)	(956,998)	67,701	(734,998)	(956,998)	(222,000)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	2,083	-	(2,083)	5,331	-	(5,331)
Gain(loss) on sales and/or disposals of asset	95,000	-	95,000	-	1,110	1,110	39,583	1,110	(38,473)	6,477	1,110	(5,367)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	100,000	-	100,000	1,110	1,110	(40,557)	41,667	1,110	(40,557)	11,807	1,110	(10,697)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	22,000	-	22,000	2,920	-	(2,920)	9,167	8,760	(407)	-	8,760	8,760
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	3,325,316	-	3,325,316	280,865	280,865	-	1,385,548	1,404,327	18,779	868,518	1,404,327	535,810
Total transfers in	3,347,316	-	3,347,316	283,785	280,865	(2,920)	1,394,715	1,413,087	18,372	868,518	1,413,087	544,570
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,618)	-	(45,618)	(10,098)	(12,162)	(2,064)	(19,008)	(57,746)	(38,739)	(38,369)	(57,746)	(19,378)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	1,961	-	(1,961)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(45,618)	-	(45,618)	(10,098)	(12,162)	(2,064)	(19,008)	(57,746)	(38,739)	(36,408)	(57,746)	(21,339)
Net transfers	3,301,698	-	3,301,698	273,687	268,703	(4,984)	1,375,708	1,355,341	(20,366)	832,110	1,355,341	523,231
Total non-operating revenues(expenses), net	3,401,698	-	3,401,698	273,687	269,813	(3,874)	1,417,374	1,356,451	(60,923)	843,917	1,356,451	512,534
Change in net assets before capital expenditures	955,027	(7,599)	947,428	30,777	108,006	77,229	392,675	399,453	6,778	108,920	399,453	290,533
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 955,027	\$ (7,599)	\$ 947,428	\$ 30,777	\$ 108,006	\$ 77,229	\$ 392,675	\$ 399,453	\$ 6,778	\$ 108,920	\$ 399,453	\$ 290,533

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