

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2020

Description	Adjusted	Jun 30, 2020	Jul 31, 2020	Variance	FY21 YTD	FY21 YTD	Prior FY20 YTD	Current FY21	Variance
	Budget	Budget	Actual		Budget	Actual	Actual	Actual	
Operating revenues:									
Revenue - Trade	\$ 22,306,083	\$ 2,052,595	\$ 2,263,411	\$ 210,815	\$ 1,858,840	\$ 2,263,411	\$ 2,108,384	\$ 2,263,411	\$ 155,026
Revenue - Other	228,998	8,792	22,929	14,137	19,083	22,929	24,382	22,929	(1,453)
Reimb from Outside Agencies	-	581,164	(581,164)	-	-	-	3,846	-	3,846
Total operating revenues	22,535,081	2,642,552	2,286,340	(356,212)	1,877,923	2,286,340	2,132,767	2,286,340	153,573
Operating expenses:									
Salaries, benefits and contract labor	11,127,728	1,339,217	744,672	(594,545)	855,979	744,672	820,810	744,672	(76,137)
Management and administrative	829,197	(13,330)	54,890	68,220	69,100	54,890	78,825	54,890	(23,935)
Operating materials and supplies	2,707,930	336,639	96,776	(238,863)	228,661	96,776	119,192	96,776	(22,416)
Contract services - labor	82,000	14,859	7,714	(7,145)	6,833	7,714	880	7,714	7,714
Professional services	1,939,844	260,586	43,936	(216,650)	161,654	43,936	40,154	43,936	3,782
Facility maintenance	1,065,595	234,548	39,572	(194,976)	88,800	39,572	70,188	39,572	(30,616)
Contra-Post Closure Expenses	(580,986)	(24,711)	(29,245)	(4,534)	(48,415)	(29,245)	(26,870)	(29,245)	(2,374)
Permit, Fees & Other	1,796,642	274,507	110,089	(164,418)	149,720	110,089	182,431	110,089	(72,342)
Total operating expenses	18,967,951	2,421,315	1,068,405	(1,352,911)	1,509,331	1,068,405	1,284,730	1,068,405	(216,325)
Operating income(loss) before depreciation	3,567,129	221,236	1,217,935	996,699	368,592	1,217,935	848,037	1,217,935	369,898
Depreciation and amortization									
Operating income(loss)	(282,402)	336,235	(114,999)	(5,942)	320,794	330,293	390,845	330,293	(60,552)
Non-operating revenues(expenses):									
Interest and investment earnings									
Gain(loss) on sales and/or disposals of asset:									
Debt service interest expense	607,140	1,220,835	(1,010,121)	(2,230,956)	50,595	(1,010,121)	(1,060,716)	(1,010,121)	(604,363)
Grant revenue	(420,433)	(178,347)	(1,596)	176,751	(35,036)	(1,596)	33,440	(1,596)	18,539
Other, net	38,974	3,245	2,837	(408)	3,248	2,837	3,188	2,837	(351)
Total non-operating revenues(expenses) before transfers	225,681	1,045,733	(1,008,880)	(2,054,613)	18,807	(1,008,880)	(422,705)	(1,008,880)	(586,174)
Overhead cost allocation - CA	4,838,150	443,279	403,179	(40,100)	403,179	403,179	257,853	403,179	145,326
Due from post closure landfills	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	190,574	59,807	(130,767)	24,283	59,807	67,094	59,807	(7,287)
Landfill processing fee transfer	1,960	100	9	(91)	163	9	(155)	9	9
ISF Fleet Use	2,199,070	288,702	276,927	(11,775)	183,256	276,927	283,834	276,927	(6,907)
Total transfers in	7,330,571	922,655	739,921	(182,733)	610,881	739,921	608,780	739,921	131,141
Overhead cost allocation - CA	(4,838,150)	(443,279)	(403,179)	40,100	(403,179)	(403,179)	(257,853)	(403,179)	(145,326)
Due to post closed landfills	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	(190,574)	(59,807)	130,767	(24,283)	(59,807)	(67,094)	(59,807)	7,287
Landfill processing fee transfer	(1,960)	(100)	(9)	91	(163)	(9)	155	(9)	(9)
ISF Fleet Use	(2,199,070)	(288,702)	(276,927)	11,775	(183,256)	(276,927)	(283,834)	(276,927)	6,907
Provision for landfill closure/postclosure	(532,828)	(125,002)	(55,864)	69,138	(44,402)	(55,864)	(46,906)	(55,864)	(8,958)
Total transfers out	(7,863,399)	(1,047,657)	(795,785)	251,871	(655,283)	(795,785)	(655,687)	(795,785)	(140,099)
Net transfers	(532,828)	(125,002)	(55,864)	69,138	(44,402)	(55,864)	(46,906)	(55,864)	(8,958)
Total non-operating revenues(expenses), net	(307,147)	920,731	(1,064,744)	(1,985,475)	(25,596)	(1,064,744)	(469,612)	(1,064,744)	(595,132)
Change in net assets before capital expenditures	(589,549)	805,732	(177,102)	(982,834)	22,203	(177,102)	(12,420)	(177,102)	(164,682)
Capital expenditures	1,643,415	101,019	-	(101,019)	136,951	-	738,642	-	(738,642)
Capital expenditures - contra	1,643,415	(2,806,552)	-	2,806,552	136,951	-	-	-	136,951
Capital expenditures, net	(2,232,964)	(2,705,533)	(2,705,533)	2,705,533	136,951	(2,705,533)	738,642	(2,705,533)	(738,642)
Change in net assets	\$ (2,232,964)	\$ 3,511,264	\$ (177,102)	\$ (3,688,366)	\$ (114,749)	\$ (177,102)	\$ (751,062)	\$ (177,102)	\$ 573,960

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2020

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020		Jul 31, 2020		Variance	FY21 YTD		FY20 YTD		Variance
									Budget	Actual	Actual	Actual	
Operating revenues:													
Revenue - Trade	\$ 22,306,083	\$ -	\$ 22,306,083	\$ 2,052,595	\$ 2,263,411	\$ 210,815	\$ 1,858,840	\$ 2,263,411	\$ 404,570	\$ 2,108,384	\$ 2,263,411	\$ 155,026	\$ (1,453)
Revenue - Other	228,998	-	228,998	8,792	22,929	14,137	19,083	22,929	3,846	24,382	22,929	-	-
Reimb from Outside Agencies	-	-	-	581,164	-	(581,164)	-	-	-	-	-	-	-
Total operating revenues	22,535,081	-	22,535,081	2,642,552	2,286,340	(356,212)	1,877,923	2,286,340	408,417	2,132,767	2,286,340	153,573	-
Operating expenses:													
Salaries, benefits and contract labor	11,127,728	-	11,127,728	1,339,217	744,672	(594,545)	855,979	744,672	(111,307)	820,810	744,672	(76,137)	(76,137)
Management and administrative	829,197	-	829,197	(13,330)	54,890	68,220	69,100	54,890	(14,209)	78,825	54,890	(23,935)	(23,935)
Operating materials and supplies	2,707,930	-	2,707,930	335,639	96,776	(238,863)	225,661	96,776	(128,885)	119,192	96,776	(22,416)	(22,416)
Contract services - labor	82,000	-	82,000	14,859	7,714	(7,145)	6,833	7,714	880	-	7,714	7,714	7,714
Professional services	1,939,844	-	1,939,844	260,586	43,936	(216,650)	161,654	43,936	(117,718)	40,154	43,936	3,782	3,782
Facility maintenance	1,065,595	-	1,065,595	234,548	39,572	(194,976)	88,800	39,572	(49,228)	70,188	39,572	(30,616)	(30,616)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(24,711)	(29,245)	(4,534)	(48,415)	(29,245)	19,171	(26,870)	(29,245)	(2,374)	(2,374)
Permit, Fees & Other	1,796,642	-	1,796,642	274,507	110,089	(164,418)	149,720	110,089	(39,631)	182,431	110,089	(72,342)	(72,342)
Total operating expenses	18,967,951	-	18,967,951	2,421,315	1,068,405	(1,352,911)	1,509,331	1,068,405	(440,926)	1,284,730	1,068,405	(216,325)	(216,325)
Operating income(loss) before depreciation	3,567,129	-	3,567,129	221,236	1,217,935	996,699	368,592	1,217,935	849,343	848,037	1,217,935	369,898	369,898
Depreciation and amortization	3,849,531	-	3,849,531	336,235	330,293	(5,942)	320,794	330,293	9,499	390,845	330,293	(60,552)	(60,552)
Operating income(loss)	(282,402)	-	(282,402)	(114,999)	887,642	1,002,641	47,798	887,642	839,844	457,192	887,642	430,450	430,450
Non-operating revenues(expenses):													
Interest and investment earnings	607,140	-	607,140	1,220,835	(1,010,121)	(2,230,956)	50,595	(1,010,121)	(1,060,716)	(405,758)	(1,010,121)	(604,363)	(604,363)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(420,433)	-	(420,433)	(178,347)	(1,596)	176,751	(35,036)	(1,596)	33,440	(20,135)	(1,596)	18,539	18,539
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	3,245	2,837	(408)	3,248	2,837	(411)	3,188	2,837	(351)	(351)
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	1,045,733	(1,008,880)	(2,054,613)	18,807	(1,008,880)	(1,027,686)	(422,705)	(1,008,880)	(586,174)	(586,174)
Overhead cost allocation - CA	4,838,150	-	4,838,150	443,279	403,179	(40,100)	403,179	403,179	(0)	257,853	403,179	145,326	145,326
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	190,574	59,807	(130,767)	24,283	59,807	35,524	67,094	59,807	(7,287)	(7,287)
Landfill processing fee transfer	1,960	-	1,960	100	9	(91)	163	9	(155)	-	9	9	9
ISF Fleet Use	2,199,070	-	2,199,070	288,702	276,927	(11,775)	183,256	276,927	93,671	283,834	276,927	(6,907)	(6,907)
Total transfers in	7,330,571	-	7,330,571	922,655	739,921	(182,733)	610,881	739,921	129,041	608,780	739,921	131,141	131,141
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(443,279)	(403,179)	40,100	(403,179)	(403,179)	0	(257,853)	(403,179)	(145,326)	(145,326)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(190,574)	(59,807)	130,767	(24,283)	(59,807)	(35,524)	(67,094)	(59,807)	7,287	7,287
Landfill processing fee transfer	(1,960)	-	(1,960)	(100)	(9)	91	(163)	(9)	155	-	(9)	(9)	(9)
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(288,702)	(276,927)	11,775	(183,256)	(276,927)	(93,671)	(283,834)	(276,927)	6,907	6,907
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(125,002)	(55,864)	69,138	(44,402)	(55,864)	(11,462)	(46,906)	(55,864)	(8,958)	(8,958)
Total transfers out	(7,863,399)	-	(7,863,399)	(1,047,657)	(795,785)	251,871	(655,283)	(795,785)	(140,502)	(655,687)	(795,785)	(140,099)	(140,099)
Net transfers	(532,828)	-	(532,828)	(125,002)	(55,864)	69,138	(44,402)	(55,864)	(11,462)	(46,906)	(55,864)	(8,958)	(8,958)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	920,731	(1,064,744)	(1,985,475)	(25,596)	(1,064,744)	(1,039,148)	(469,612)	(1,064,744)	(595,132)	(595,132)
Change in net assets before capital expenditures	(589,549)	-	(589,549)	805,732	(177,102)	(982,834)	22,203	(177,102)	(199,305)	(12,420)	(177,102)	(164,682)	(164,682)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(589,549)	-	(589,549)	805,732	(177,102)	(982,834)	22,203	(177,102)	(199,305)	(12,420)	(177,102)	(164,682)	(164,682)

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020	Jul 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 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	-	-	(2,083)	2,083	-	(2,083)	-	-	-
Operating materials and supplies	688,546	-	688,546	74,538	(74,538)	(57,379)	57,379	699,622	(57,379)	699,622	(699,622)	
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	-	894,605	26,481	(26,481)	(74,550)	74,550	39,020	(74,550)	39,020	(39,020)	
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	-	35,264	-	-	(2,939)	2,939	-	(2,939)	-	-	-
Total operating expenses	1,643,415	-	1,643,415	101,019	(101,019)	(101,019)	136,951	738,642	(136,951)	738,642	-	(738,642)
Operating income(loss) before depreciation	(1,643,415)	-	(1,643,415)	(101,019)	101,019	101,019	(136,951)	738,642	136,951	(738,642)	-	738,642
Depreciation and amortization	-	-	-	-	-	101,019	(136,951)	-	136,951	(738,642)	-	738,642
Operating income(loss)	(1,643,415)	-	(1,643,415)	(101,019)	101,019	101,019	(136,951)	-	136,951	-	-	738,642
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	(1,643,415)	-	(1,643,415)	(101,019)	101,019	101,019	(136,951)	(738,642)	136,951	(738,642)	-	738,642
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	(2,806,552)	2,806,552	2,806,552	-	-	-	-	-	-
Capital expenditures, net	(1,643,415)	-	(1,643,415)	\$ 2,705,533	\$ (2,705,533)	\$ (2,705,533)	\$ (136,951)	\$ (738,642)	\$ 136,951	\$ (738,642)	\$ -	\$ 738,642
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020	Jul 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 1,203,594	\$ -	\$ 1,203,594	\$ 85,313	\$ 125,180	\$ 39,866	\$ 100,300	\$ 125,180	\$ 24,880	\$ 172,461	\$ 125,180	\$ (47,281)
Revenue - Other	-	-	-	1,715	-	(1,715)	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	-	1,203,594	87,028	125,180	38,151	100,300	125,180	24,880	172,461	125,180	(47,281)
Operating expenses:												
Salaries, benefits and contract labor	2,684,088	-	2,684,088	361,062	196,733	(164,348)	206,468	196,733	(9,735)	301,052	196,733	(104,318)
Management and administrative	454,037	-	454,037	17,322	4,205	(13,117)	37,836	4,205	(33,631)	14,653	4,205	(10,448)
Operating materials and supplies	65,658	-	65,658	2,528	3,854	1,326	5,472	3,854	(1,618)	950	3,854	2,904
Contract services - labor	25,000	-	25,000	-	-	-	2,083	-	(2,083)	-	-	-
Professional services	622,299	-	622,299	28,066	23,231	(4,835)	51,858	23,231	(28,627)	21,314	23,231	1,918
Facility maintenance	215,585	-	215,585	17,600	15,759	(1,841)	17,965	15,759	(2,207)	15,787	15,759	(29)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(5,500)	146,803	3,912	4,265	353	12,234	4,265	(7,969)	46,616	4,265	(42,351)
Total operating expenses	4,218,969	(5,500)	4,213,469	430,510	248,048	(182,462)	333,917	248,048	(85,869)	400,372	248,048	(152,325)
Operating income(loss) before depreciation	(3,015,375)	5,500	(3,009,875)	(343,482)	(122,868)	220,614	(233,617)	(122,868)	110,749	(227,912)	(122,868)	105,044
Depreciation and amortization	57,228	-	57,228	6,520	4,974	(1,546)	4,769	4,974	205	6,526	4,974	(1,552)
Operating income(loss)	(3,072,603)	5,500	(3,067,103)	(350,002)	(127,842)	222,160	(238,386)	(127,842)	110,544	(234,438)	(127,842)	106,596
Non-operating revenues(expenses):												
Interest and investment earnings	11,698	-	11,698	447,719	(364,039)	(811,758)	975	(364,039)	(365,014)	(168,235)	(364,039)	(195,804)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	11,698	-	11,698	447,719	(364,039)	(811,758)	975	(364,039)	(365,014)	(168,235)	(364,039)	(195,804)
Overhead cost allocation - CA	3,949,056	-	3,949,056	350,566	329,088	(21,478)	329,088	329,088	-	257,853	329,088	71,235
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	46,225	25,771	(20,455)	95	25,771	25,676	6,412	25,771	19,359
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	29	128	98	473	128	(346)	444	128	(317)
Total transfers in	3,955,876	-	3,955,876	396,820	354,986	(41,834)	329,656	354,986	25,330	264,709	354,986	90,277
Overhead cost allocation - CA	(889,094)	-	(889,094)	(92,713)	(74,091)	18,622	(74,091)	(74,091)	0	-	(74,091)	(74,091)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(5,525)	(588)	4,937	-	(588)	(588)	(3,324)	(588)	2,736
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(538)	(616)	(78)	(490)	(616)	(126)	(930)	(616)	314
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(894,971)	-	(894,971)	(98,776)	(75,295)	23,481	(74,581)	(75,295)	(714)	(4,254)	(75,295)	(71,041)
Net transfers	3,060,905	-	3,060,905	298,044	279,691	(18,354)	255,075	279,691	24,616	260,455	279,691	19,236
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	745,763	(84,348)	(830,111)	256,050	(84,348)	(340,398)	92,220	(84,348)	(176,568)
Change in net assets before capital expenditures	(0)	5,500	5,500	395,761	(212,191)	(607,951)	17,664	(212,191)	(229,855)	(142,218)	(212,191)	(69,972)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(0)	5,500	5,500	\$ 395,761	\$ (212,191)	\$ (607,951)	\$ 17,664	\$ (212,191)	\$ (229,855)	\$ (142,218)	\$ (212,191)	\$ (69,972)

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020			Jul 31, 2020			FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				\$		\$	\$	\$	\$						
Operating revenues:															
Revenue - Trade	\$ 6,803,463	\$ -	\$ 6,803,463	\$ 531,736	\$ 764,464	\$ 232,729	\$ 566,955	\$ 764,464	\$ 764,464	\$ 197,509	\$ 708,629	\$ 764,464	\$ 55,836		
Revenue - Other	10,626	-	10,626	886	886	-	886	886	886	-	886	886	-		
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total operating revenues	6,814,089	-	6,814,089	532,621	765,350	232,729	567,841	765,350	765,350	197,509	709,514	765,350	55,836		
Operating expenses:															
Salaries, benefits and contract labor	4,179,489	-	4,179,489	478,852	247,274	(231,577)	321,499	247,274	247,274	(74,225)	260,315	247,274	(13,040)		
Management and administrative	100,041	-	100,041	4,223	1,209	(3,014)	8,337	1,209	1,209	(7,128)	8,232	1,209	(7,023)		
Operating materials and supplies	684,448	-	684,448	93,912	25,728	(68,184)	57,037	25,728	25,728	(31,310)	56,375	25,728	(30,647)		
Contract services - labor	2,000	-	2,000	9,324	1,953	(7,372)	1,67	1,953	1,953	1,786	-	1,953	1,953		
Professional services	412,500	-	412,500	28,204	15,195	(13,009)	34,375	15,195	15,195	(19,180)	250	15,195	14,945		
Facility maintenance	75,740	-	75,740	9,161	8,581	(580)	6,312	8,581	8,581	2,270	9,148	8,581	(567)		
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Permit, Fees & Other	123,916	5,000	128,916	-	92,345	92,345	10,743	92,345	92,345	81,602	88,392	92,345	3,953		
Total operating expenses	5,578,135	5,000	5,583,135	623,676	392,284	(231,391)	438,470	392,284	392,284	(46,185)	422,711	392,284	(30,426)		
Operating income(loss) before depreciation	1,235,954	(5,000)	1,230,954	(91,055)	373,066	464,120	129,371	373,066	373,066	243,694	286,803	373,066	86,262		
Depreciation and amortization	156,967	-	156,967	14,406	13,405	(1,002)	13,081	13,405	13,405	324	13,088	13,405	317		
Operating income(loss)	1,078,987	(5,000)	1,073,987	(105,461)	359,661	465,122	116,291	359,661	359,661	243,371	273,715	359,661	85,946		
Non-operating revenues(expenses):															
Interest and investment earnings	66,140	-	66,140	-	-	-	5,512	-	-	(5,512)	-	-	-		
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-		
Debt service interest expense	(33,438)	-	(33,438)	(7,943)	(133)	7,810	(2,787)	(133)	(133)	2,653	(133)	(133)	-		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other, net	38,974	-	38,974	3,245	2,837	(408)	3,248	2,837	2,837	(411)	3,188	2,837	(351)		
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	(4,698)	2,704	7,401	5,973	2,704	2,704	(3,269)	3,054	2,704	(351)		
Overhead cost allocation - CA	889,094	-	889,094	92,713	74,091	(18,622)	74,091	74,091	74,091	(0)	-	74,091	74,091		
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	266,051	-	266,051	140,584	23,158	(117,426)	22,171	23,158	23,158	987	48,219	23,158	(25,061)		
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-		
ISF Fleet Use	8,618	-	8,618	7,351	9,044	1,693	718	9,044	9,044	8,325	2,524	9,044	6,520		
Total transfers in	1,163,763	-	1,163,763	240,648	106,293	(134,355)	96,980	106,293	106,293	9,312	50,743	106,293	55,550		
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(130,065)	(116,631)	13,434	(116,631)	(116,631)	(116,631)	(0)	(37,352)	(116,631)	(79,279)		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	(1,140)	-	(1,140)	(2,083)	(11,688)	(9,605)	(95)	(11,688)	(11,688)	(11,593)	-	(11,688)	(11,688)		
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-		
Landfill processing fee transfer	(396,367)	-	(396,367)	(42,868)	(58,220)	(15,351)	(33,031)	(58,220)	(58,220)	(25,189)	(42,322)	(58,220)	(15,898)		
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-		
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total transfers out	(1,797,076)	-	(1,797,076)	(175,016)	(186,539)	(11,523)	(149,756)	(186,539)	(186,539)	(36,782)	(79,674)	(186,539)	(106,864)		
Net transfers	(633,313)	-	(633,313)	65,632	(80,246)	(145,878)	(52,776)	(80,246)	(80,246)	(27,470)	(28,931)	(80,246)	(51,314)		
Total non-operating revenues(expenses), net	(561,637)	-	(561,637)	60,935	(77,542)	(138,477)	(46,803)	(77,542)	(77,542)	(30,739)	(25,877)	(77,542)	(51,665)		
Change in net assets before capital expenditures	517,350	(5,000)	512,350	(44,526)	282,119	326,645	69,487	282,119	282,119	212,631	247,838	282,119	34,281		
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-		
Change in net assets	\$ 517,350	\$ (5,000)	\$ 512,350	\$ (44,526)	\$ 282,119	\$ 326,645	\$ 69,487	\$ 282,119	\$ 282,119	\$ 212,631	\$ 247,838	\$ 282,119	\$ 34,281		

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2020

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020		Jul 31, 2020		Variance	FY21 YTD		Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				Budget					Budget	Actual				
Operating revenues:														
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,434,438	\$ 1,373,398	\$ (61,041)	\$ 1,189,502	\$ 1,373,398	\$ 183,896	\$ 1,373,398	\$ 183,896	\$ 1,227,295	\$ 1,373,398	\$ 146,103
Revenue - Other	167,379	-	167,379	155	21,478	21,323	13,948	21,478	7,530	21,478	7,530	23,503	21,478	(2,025)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	14,441,405	-	14,441,405	1,434,594	1,394,876	(39,718)	1,203,450	1,394,876	191,426	1,394,876	191,426	1,250,799	1,394,876	144,077
Operating expenses:														
Salaries, benefits and contract labor	3,826,743	-	3,826,743	464,557	275,498	(189,059)	294,365	275,498	(18,867)	275,498	(18,867)	237,749	275,498	37,749
Management and administrative	76,596	-	76,596	1,216	2,395	1,180	6,383	2,395	(3,988)	2,395	(3,988)	716	2,395	1,680
Operating materials and supplies	1,277,224	-	1,277,224	172,597	40,979	(131,618)	106,435	40,979	(85,456)	40,979	(85,456)	23,642	40,979	17,337
Contract services - labor	30,000	-	30,000	2,295	3,361	1,066	2,500	3,361	861	3,361	861	-	3,361	3,361
Professional services	712,579	-	712,579	139,780	5,510	(134,270)	59,382	5,510	(53,872)	5,510	(53,872)	17,087	5,510	(11,577)
Facility maintenance	332,970	-	332,970	47,883	2,722	(45,162)	27,748	2,722	(25,026)	2,722	(25,026)	22,701	2,722	(19,979)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,438,313	500	1,438,813	264,045	7,517	(256,527)	119,901	7,517	(112,384)	7,517	(112,384)	1,237	7,517	6,281
Total operating expenses	7,694,425	500	7,694,925	1,092,373	337,982	(754,391)	616,713	337,982	(278,731)	337,982	(278,731)	303,131	337,982	34,851
Operating income(loss) before depreciation	6,746,980	(500)	6,746,480	342,221	1,056,894	714,673	586,737	1,056,894	470,157	1,056,894	470,157	947,668	1,056,894	109,226
Depreciation and amortization	2,559,876	-	2,559,876	231,637	218,738	(12,899)	213,323	218,738	5,415	218,738	5,415	211,103	218,738	7,635
Operating income(loss)	4,187,104	(500)	4,186,604	110,584	838,156	727,572	373,414	838,156	464,742	838,156	464,742	736,565	838,156	101,591
Non-operating revenues(expenses):														
Interest and investment earnings	350,665	-	350,665	461,836	(385,923)	(847,759)	29,222	(385,923)	(415,145)	(385,923)	(415,145)	(130,558)	(385,923)	(255,365)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(282,911)	-	(282,911)	(153,002)	(453)	152,550	(23,576)	(453)	23,123	(453)	23,123	(18,992)	(453)	18,539
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	308,834	(386,375)	(695,209)	5,646	(386,375)	(392,021)	(386,375)	(392,021)	(149,550)	(386,375)	(236,826)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	3,765	10,878	7,114	-	10,878	10,878	10,878	10,878	9,544	10,878	1,335
Landfill processing fee transfer	1,960	-	1,960	100	9	(91)	163	9	(155)	9	(155)	-	9	9
ISF Fleet Use	3,060	-	3,060	-	-	-	255	-	(255)	-	(255)	-	-	-
Total transfers in	5,020	-	5,020	3,864	10,887	7,022	418	10,887	10,468	10,887	10,468	9,544	10,887	1,343
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(216,123)	(212,457)	3,666	(212,457)	(212,457)	0	(212,457)	0	(216,123)	(212,457)	3,666
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(227,268)	-	(227,268)	(155,048)	(28,105)	126,943	(18,939)	(28,105)	(9,166)	(28,105)	(9,166)	(27,467)	(28,105)	(638)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,790,184)	-	(1,790,184)	(239,302)	(213,825)	25,477	(149,182)	(213,825)	(64,643)	(213,825)	(64,643)	(240,136)	(213,825)	26,311
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(125,002)	(55,864)	69,138	(44,402)	(55,864)	(11,462)	(55,864)	(11,462)	(46,906)	(55,864)	(8,958)
Total transfers out	(5,099,767)	-	(5,099,767)	(735,475)	(510,251)	225,224	(424,981)	(510,251)	(85,271)	(510,251)	(85,271)	(530,633)	(510,251)	20,381
Net transfers	(5,094,747)	-	(5,094,747)	(731,611)	(499,365)	232,246	(424,562)	(499,365)	(74,803)	(499,365)	(74,803)	(521,089)	(499,365)	21,725
Total non-operating revenues(expenses), net	(5,026,993)	-	(5,026,993)	(422,777)	(885,740)	(462,964)	(418,916)	(885,740)	(466,824)	(885,740)	(466,824)	(670,639)	(885,740)	(215,101)
Change in net assets before capital expenditures	(839,889)	(500)	(840,389)	(312,193)	(47,584)	264,609	(45,502)	(47,584)	(2,082)	(47,584)	(2,082)	65,926	(47,584)	(113,510)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(839,889)	(500)	(840,389)	(312,193)	(47,584)	264,609	(45,502)	(47,584)	(2,082)	(47,584)	(2,082)	65,926	(47,584)	(113,510)

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020	Jul 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 50,993	-	\$ 50,993	6,036	-	\$ (5,471)	\$ 4,249	566	(3,684)	-	566	566
Revenue - Other	-	-	-	581,164	-	(581,164)	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	587,201	566	(586,635)	4,249	566	(3,684)	-	566	566
Total operating revenues	50,993	-	50,993	61,411	(20,606)	(82,018)	468	(20,606)	(21,075)	(22,664)	(20,606)	2,057
Operating expenses:												
Salaries, benefits and contract labor	106,138	-	106,138	-	-	-	8,164	-	(8,164)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	88	-	(88)	-	-	-
Operating materials and supplies	103,000	-	103,000	5,506	137	(5,369)	8,583	137	(8,446)	44	137	94
Contract services - labor	25,000	-	25,000	3,240	2,400	(839)	2,083	2,400	317	-	2,400	2,400
Professional services	191,467	-	191,467	64,536	-	(64,536)	15,956	-	(15,956)	1,504	-	(1,504)
Facility maintenance	91,500	-	91,500	7,390	139	(7,251)	7,625	139	(7,486)	1,856	-	(1,717)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(24,711)	(29,245)	(4,534)	(48,415)	(29,245)	19,171	(26,870)	(29,245)	(2,374)
Permit, Fees & Other	76,610	-	76,610	5,449	5,961	512	6,384	5,961	(423)	804	5,961	5,158
Total operating expenses	13,783	-	13,783	61,411	(20,606)	(82,018)	468	(20,606)	(21,075)	(22,664)	(20,606)	2,057
Operating income(loss) before depreciation	37,209	-	37,209	525,789	21,172	(504,618)	3,781	21,172	17,391	22,664	21,172	(1,492)
Depreciation and amortization	13,294	-	13,294	1,108	1,108	(0)	1,108	1,108	0	1,108	1,108	0
Operating income(loss)	23,915	-	23,915	524,681	20,064	(504,617)	2,673	20,064	17,391	21,556	20,064	(1,492)
Non-operating revenues(expenses):												
Interest and investment earnings	173,637	-	173,637	311,280	(260,159)	(571,439)	14,470	(260,159)	(274,629)	(106,965)	(260,159)	(153,194)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	91,500	-	91,500	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	173,637	-	173,637	311,280	(260,159)	(571,439)	14,470	(260,159)	(274,629)	(106,965)	(260,159)	(153,194)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(21,316)	(11,852)	9,464	(1,856)	(11,852)	(9,996)	(20,350)	(11,852)	8,498
ISF Fleet Use	(6,642)	-	(6,642)	(5,994)	(4,266)	1,728	(554)	(4,266)	(3,713)	(445)	(4,266)	(3,821)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(21,316)	(11,852)	9,464	(1,856)	(11,852)	(9,996)	(20,350)	(11,852)	8,498
ISF Fleet Use	(6,642)	-	(6,642)	(5,994)	(4,266)	1,728	(554)	(4,266)	(3,713)	(445)	(4,266)	(3,821)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(28,916)	-	(28,916)	(27,310)	(16,118)	11,192	(2,410)	(16,118)	(13,708)	(20,795)	(16,118)	4,677
Net transfers	(28,916)	-	(28,916)	(27,310)	(16,118)	11,192	(2,410)	(16,118)	(13,708)	(20,795)	(16,118)	4,677
Total non-operating revenues(expenses), net	144,721	-	144,721	283,970	(276,277)	(560,247)	12,060	(276,277)	(288,337)	(127,760)	(276,277)	(148,517)
Change in net assets before capital expenditures	168,636	-	168,636	808,651	(256,213)	(1,064,864)	14,733	(256,213)	(270,946)	(106,204)	(256,213)	(150,009)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 168,636	\$ -	\$ 168,636	\$ 808,651	\$ (256,213)	\$ (1,064,864)	\$ 14,733	\$ (256,213)	\$ (270,946)	\$ (106,204)	\$ (256,213)	\$ (150,009)

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2020

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	FY21 YTD			FY21 YTD			Variance	Prior FY20 YTD			Variance
				Jun 30, 2020	Jul 31, 2020	Variance	Budget	Actual	Actual		Actual	Actual	Actual	
Operating revenues:														
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 1,108	\$ 369	\$ (739)	\$ 2,083	\$ 369	\$ (1,714)	\$ -	\$ 369	\$ 369	\$ -	\$ 369
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	25,000	-	25,000	1,108	369	(739)	2,083	369	(1,714)	(7)	369	369	(7)	376
Operating expenses:														
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	-	-	-	1,142	-	(1,142)	-	-	-	-	5,191	-	-	(5,191)
Operating materials and supplies	-	-	-	-	-	-	-	-	-	-	(16)	-	-	16
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility maintenance	-	-	-	3,337	418	(2,919)	-	418	418	418	1,816	418	-	(1,398)
Contra-Post Closure Expenses	500	-	500	1,100	-	(1,100)	42	-	(42)	-	43,362	-	-	(43,362)
Permit, Fees & Other	500	-	500	5,579	418	(5,161)	42	418	376	376	50,354	418	-	(49,936)
Total operating expenses	500	-	500	5,579	418	(5,161)	42	418	376	(42)	50,354	418	(42)	(49,936)
Operating income(loss) before depreciation	24,500	-	24,500	(4,471)	(49)	4,422	2,042	(49)	(2,091)	(50,361)	(49)	(49)	(50,361)	50,312
Depreciation and amortization	29,995	-	29,995	25,727	2,500	(23,227)	2,500	2,500	(0)	83,014	2,500	2,500	-	(80,514)
Operating income(loss)	(5,495)	-	(5,495)	(30,197)	(2,548)	27,649	(458)	(2,548)	(2,091)	(133,375)	(2,548)	(2,548)	(133,375)	130,826
Non-operating revenues(expenses):														
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(104,084)	-	(104,084)	(17,402)	(1,010)	16,392	(8,674)	(1,010)	7,664	(1,010)	(1,010)	(1,010)	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(104,084)	-	(104,084)	(17,402)	(1,010)	16,392	(8,674)	(1,010)	7,664	(1,010)	(1,010)	(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	-	-	-	(4,378)	-	4,378	-	-	-	(4,378)	-	-	-	4,378
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	(100)	(9)	91	(163)	(9)	155	-	-	(9)	-	(9)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,960)	-	(1,960)	(4,478)	(9)	4,469	(163)	(9)	155	(4,378)	(9)	(9)	(4,378)	4,369
Net transfers	(1,960)	-	(1,960)	(4,478)	(9)	4,469	(163)	(9)	155	(4,378)	(9)	(9)	(4,378)	4,369
Total non-operating revenues(expenses), net	(106,044)	-	(106,044)	(21,880)	(1,019)	20,861	(8,837)	(1,019)	7,818	(5,388)	(1,019)	(1,019)	(5,388)	4,369
Change in net assets before capital expenditures	(111,539)	-	(111,539)	(52,077)	(3,567)	48,510	(9,295)	(3,567)	5,728	(138,762)	(3,567)	(3,567)	(138,762)	135,195
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$(111,539)	\$-	\$(111,539)	\$(52,077)	\$(3,567)	\$48,510	\$(9,295)	\$(3,567)	\$5,728	\$(138,762)	\$(3,567)	\$(3,567)	\$(138,762)	\$135,195

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For One Month Ending July 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2020	Jul 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	331,270	-	331,270	34,726	25,167	(9,560)	25,482	25,167	(316)	21,694	25,167	3,472
Management and administrative	197,469	-	197,469	(37,232)	47,081	84,313	16,456	47,081	30,625	50,034	47,081	(2,953)
Operating materials and supplies	577,600	-	577,600	61,096	26,078	(35,018)	48,133	26,078	(22,055)	38,197	26,078	(12,119)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	83	-	(83)	-	-	-
Facility maintenance	349,800	-	349,800	149,176	11,953	(137,223)	29,150	11,953	(17,197)	18,880	11,953	(6,927)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	-	-	417	-	(417)	2,020	-	(2,020)
Total operating expenses	1,462,139	-	1,462,139	207,766	110,279	(97,487)	119,721	110,279	(9,442)	130,825	110,279	(20,546)
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(207,766)	(110,279)	97,487	(119,721)	(110,279)	9,442	(130,825)	(110,279)	20,546
Depreciation and amortization	1,032,171	-	1,032,171	56,838	89,569	32,732	86,014	89,569	3,555	76,007	89,569	13,563
Operating income(loss)	(2,494,310)	-	(2,494,310)	(264,804)	(199,848)	64,756	(205,736)	(199,848)	5,887	(206,832)	(199,848)	6,983
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	417	-	(417)	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses)	5,000	-	5,000	-	-	-	417	-	(417)	-	-	-
before transfers												
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	-	-	-	2,017	-	(2,017)	2,920	-	(2,920)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,181,712	-	2,181,712	281,322	267,756	(13,566)	181,809	267,756	85,947	280,865	267,756	(13,109)
Total transfers in	2,205,912	-	2,205,912	281,322	267,756	(13,566)	183,826	267,756	83,930	283,785	267,756	(16,029)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(6,602)	(7,574)	(972)	(3,392)	(7,574)	(4,181)	(15,953)	(7,574)	8,379
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(40,709)	-	(40,709)	(6,602)	(7,574)	(972)	(3,392)	(7,574)	(4,181)	(15,953)	(7,574)	8,379
Net transfers	2,165,203	-	2,165,203	274,720	260,182	(14,538)	180,434	260,182	79,749	267,833	260,182	(7,650)
Total non-operating revenues(expenses), net	2,170,203	-	2,170,203	274,720	260,182	(14,538)	180,850	260,182	79,332	267,833	260,182	(7,650)
Change in net assets before capital expenditures	(324,107)	-	(324,107)	10,116	60,334	50,218	(24,885)	60,334	85,219	61,001	60,334	(667)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(324,107)	-	(324,107)	10,116	60,334	50,218	(24,885)	60,334	85,219	61,001	60,334	(667)
Change in net assets	\$ (324,107)	\$ -	\$ (324,107)	\$ 10,116	\$ 60,334	\$ 50,218	\$ (24,885)	\$ 60,334	\$ 85,219	\$ 61,001	\$ 60,334	\$ (667)

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