

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020		Aug 31, 2020		FY21 YTD		FY21 YTD		FY20 YTD		Current FY21 Actual	Variance
				\$		\$		\$		\$		\$			
Operating revenues:															
Revenue - Trade	\$ 22,306,083	-	\$ 22,306,083	\$ 2,263,411	\$ 2,043,415	\$ (219,996)	\$ 3,715,597	\$ 4,306,825	\$ 3,948,814	\$ 4,306,825	\$ 3,948,814	\$ 4,306,825	\$ 358,012		
Revenue - Other	228,998	-	228,998	22,929	9,586	(13,343)	38,166	32,515	32,258	32,515	32,258	32,515	257		
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total operating revenues	22,535,081	-	22,535,081	2,286,340	2,053,001	(233,339)	3,753,763	4,339,341	3,981,072	4,339,341	3,981,072	4,339,341	358,268		
Operating expenses:															
Salaries, benefits and contract labor	11,127,728	-	11,127,728	744,672	1,064,032	319,360	2,139,948	1,808,704	1,535,753	1,808,704	1,535,753	1,808,704	272,951		
Management and administrative	829,197	-	829,197	54,890	225,638	170,748	138,200	280,528	109,626	280,528	109,626	280,528	170,903		
Operating materials and supplies	2,707,930	-	2,707,930	96,776	164,989	68,183	451,322	261,735	217,351	261,735	217,351	261,735	44,384		
Contract services - labor	82,000	-	82,000	7,714	29,166	21,453	13,667	36,880	-	36,880	-	36,880	36,880		
Professional services	1,939,844	-	1,939,844	43,936	55,101	11,165	323,307	99,037	127,972	99,037	127,972	99,037	(28,935)		
Facility maintenance	1,065,595	-	1,065,595	39,572	19,654	19,654	177,599	98,798	128,426	98,798	128,426	98,798	(29,628)		
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(29,245)	(22,825)	6,419	(96,831)	(52,070)	(39,781)	(52,070)	(39,781)	(52,070)	(12,289)		
Permit, Fees & Other	1,796,642	-	1,796,642	110,430	29,451	(80,979)	299,399	139,881	226,294	139,881	226,294	139,881	(86,413)		
Total operating expenses	18,967,951	-	18,967,951	1,068,746	1,604,747	536,002	3,448,610	2,673,493	2,305,640	2,673,493	2,305,640	2,673,493	367,853		
Operating income(loss) before depreciation	3,567,129	-	3,567,129	1,217,594	448,253	(769,341)	307,154	1,665,847	1,675,432	1,665,847	1,675,432	1,665,847	(9,584)		
Depreciation and amortization	3,849,531	-	3,849,531	330,293	330,060	(234)	639,089	660,353	788,324	660,353	788,324	660,353	(127,971)		
Operating income(loss)	(282,402)	-	(282,402)	887,301	118,193	(769,107)	(331,935)	1,005,494	887,107	1,005,494	887,107	1,005,494	118,387		
Non-operating revenues(expenses):															
Interest and investment earnings	607,140	-	607,140	75,810	73,144	(2,666)	101,190	148,954	146,219	148,954	146,219	148,954	2,735		
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	-		
Debt service interest expense	(420,433)	-	(420,433)	(18,215)	(1,596)	16,619	(61,399)	(19,811)	(21,731)	(19,811)	(21,731)	(19,811)	1,920		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other, net	38,974	-	38,974	2,837	2,894	57	6,496	5,731	6,435	5,731	6,435	5,731	(705)		
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	60,431	74,442	14,011	46,287	134,873	130,923	134,873	130,923	134,873	3,950		
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	806,358	806,358	515,706	806,358	515,706	806,358	290,652		
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	291,391	-	291,391	59,807	107,094	47,287	48,565	166,901	121,425	166,901	121,425	166,901	45,475		
Landfill processing fee transfer	1,960	-	1,960	9	(9)	(9)	327	9	18	9	18	9	(10)		
ISF Fleet Use	2,199,070	-	2,199,070	276,927	271,833	(5,094)	366,512	548,760	566,209	548,760	566,209	548,760	(17,449)		
Total transfers in	7,330,571	-	7,330,571	739,921	782,106	42,184	1,221,762	1,522,027	1,203,359	1,522,027	1,203,359	1,522,027	318,669		
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(806,358)	(806,358)	(515,706)	(806,358)	(515,706)	(806,358)	(290,652)		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	(291,391)	-	(291,391)	(59,807)	(107,094)	(47,287)	(48,565)	(166,901)	(121,425)	(166,901)	(121,425)	(166,901)	(45,475)		
Landfill processing fee transfer	(1,960)	-	(1,960)	(9)	(9)	(9)	(163)	(9)	(18)	(9)	(18)	(9)	10		
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(276,927)	(271,833)	5,094	(366,512)	(548,760)	(566,209)	(548,760)	(566,209)	(548,760)	17,449		
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(55,864)	(58,255)	(2,391)	(88,805)	(114,119)	(94,492)	(114,119)	(94,492)	(114,119)	(19,627)		
Total transfers out	(7,863,399)	-	(7,863,399)	(795,785)	(840,361)	(44,575)	(1,310,403)	(1,636,146)	(1,297,861)	(1,636,146)	(1,297,861)	(1,636,146)	(338,296)		
Net transfers	(532,828)	-	(532,828)	(55,864)	(58,255)	(2,391)	(88,641)	(114,119)	(94,492)	(114,119)	(94,492)	(114,119)	(19,627)		
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	4,567	16,187	11,620	(42,354)	20,754	36,431	20,754	36,431	20,754	(15,677)		
Change in net assets before capital expenditures	(589,549)	-	(589,549)	891,868	134,381	(757,487)	(374,290)	1,026,249	923,539	1,026,249	923,539	1,026,249	102,710		
Capital expenditures	1,643,415	-	1,643,415	15,658	-	(15,658)	273,903	15,658	932,616	15,658	932,616	15,658	(916,958)		
Capital expenditures - contra	1,643,415	-	1,643,415	15,658	-	(15,658)	273,903	15,658	932,616	15,658	932,616	15,658	(916,958)		
Change in net assets	(2,232,964)	\$	(2,232,964)	\$ 876,210	\$ 134,381	(741,829)	(648,192)	\$ 1,010,590	\$ 1,658,783	\$ 1,010,590	\$ 1,658,783	\$ 1,010,590	\$ 1,019,668		

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020	Aug 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	-	-	(4,167)	4,167	-	(4,167)	-	-	-
Operating materials and supplies	688,546	-	688,546	15,658	(15,658)	(99,100)	114,758	15,658	(99,100)	826,215	15,658	(810,556)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	-	894,605	-	-	(149,101)	149,101	-	(149,101)	106,402	-	(106,402)
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	-	35,264	-	-	(5,877)	5,877	-	(5,877)	-	-	-
Total operating expenses	1,643,415	-	1,643,415	15,658	(15,658)	(258,244)	273,903	15,658	(258,244)	932,616	15,658	(916,958)
Operating income(loss) before depreciation	(1,643,415)	-	(1,643,415)	(15,658)	-	15,658	(273,903)	(15,658)	258,244	(932,616)	(15,658)	916,958
Depreciation and amortization	-	-	-	-	-	15,658	(273,903)	(15,658)	258,244	(932,616)	(15,658)	916,958
Operating income(loss)	(1,643,415)	-	(1,643,415)	(15,658)	-	15,658	(273,903)	(15,658)	258,244	(932,616)	(15,658)	916,958
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 closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses), net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets before capital expenditures	(1,643,415)	-	(1,643,415)	(15,658)	-	15,658	(273,903)	(15,658)	258,244	(932,616)	(15,658)	916,958
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$(1,643,415)	\$ -	\$(1,643,415)	\$(15,658)	\$ -	15,658	\$(273,903)	\$(15,658)	258,244	\$(932,616)	\$(15,658)	916,958

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020	Aug 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	\$ 125,180	\$ 108,885	\$ (16,295)	\$ 200,599	\$ 234,064	\$ 33,465	\$ 304,980	\$ 234,064	\$ (70,916)
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	-	1,203,594	125,180	108,885	(16,295)	200,599	234,064	33,465	304,980	234,064	(70,916)
Operating expenses:												
Salaries, benefits and contract labor	2,684,088	-	2,684,088	196,733	282,371	85,637	516,171	479,104	(37,067)	492,081	479,104	(12,977)
Management and administrative	454,037	-	454,037	4,205	14,728	10,523	75,673	18,933	(56,740)	28,311	18,933	(9,377)
Operating materials and supplies	65,658	-	65,658	3,854	4,313	459	10,943	8,167	(2,776)	1,359	8,167	6,807
Contract services - labor	25,000	-	25,000	-	-	-	4,167	-	(4,167)	-	-	-
Professional services	622,299	-	622,299	23,231	20,074	(3,158)	103,716	43,305	(60,411)	40,487	43,305	2,818
Facility maintenance	215,585	-	215,585	15,759	15,910	152	35,931	31,669	(4,262)	19,971	31,669	11,698
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(5,500)	146,803	4,265	26,017	21,752	24,467	30,282	5,815	61,168	30,282	(30,886)
Total operating expenses	4,218,969	(5,500)	4,213,469	248,048	363,413	115,365	771,068	611,460	(159,607)	643,377	611,460	(31,917)
Operating income(loss) before depreciation	(3,015,375)	5,500	(3,009,875)	(122,868)	(254,528)	(131,660)	(570,469)	(377,396)	193,073	(338,397)	(377,396)	(38,999)
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	9,538	9,949	411	13,053	9,949	(3,104)
Operating income(loss)	(3,072,603)	5,500	(3,067,103)	(127,842)	(259,502)	(131,660)	(560,007)	(387,345)	192,662	(351,449)	(387,345)	(35,895)
Non-operating revenues(expenses):												
Interest and investment earnings	11,698	-	11,698	32,720	22,492	(10,228)	1,950	55,211	53,261	60,504	55,211	(5,293)
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	32,720	22,492	(10,228)	1,950	55,211	53,261	60,504	55,211	(5,293)
Overhead cost allocation - CA	3,949,056	-	3,949,056	329,088	329,088	-	658,176	658,176	-	515,706	658,176	142,470
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	25,771	44,454	18,683	190	70,224	70,034	15,282	70,224	54,943
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	128	55	(72)	947	183	(764)	671	183	(488)
Total transfers in	3,955,876	-	3,955,876	354,986	373,597	18,611	659,313	728,583	69,270	531,659	728,583	196,924
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,091)	(74,091)	-	(148,182)	(148,182)	0	-	(148,182)	(148,182)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(588)	(1,366)	(778)	-	(1,954)	(1,954)	(3,324)	(1,954)	1,371
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(616)	(544)	72	(980)	(1,160)	(181)	(1,646)	(1,160)	486
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(894,971)	-	(894,971)	(75,295)	(76,001)	(706)	(149,162)	(151,296)	(2,134)	(4,970)	(151,296)	(146,326)
Net transfers	3,060,905	-	3,060,905	279,691	297,596	17,905	510,151	577,287	67,136	526,689	577,287	50,598
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	312,411	320,087	7,677	512,101	632,498	120,397	587,193	632,498	45,305
Change in net assets before capital expenditures	(0)	5,500	5,500	184,568	60,585	(123,983)	(67,906)	245,153	313,059	235,744	245,153	9,410
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(0)	5,500	5,500	184,568	60,585	(123,983)	(67,906)	245,153	313,059	235,744	245,153	9,410
Change in net assets	\$ (0)	\$ 5,500	\$ 5,500	\$ 184,568	\$ 60,585	\$ (123,983)	\$ (67,906)	\$ 245,153	\$ 313,059	\$ 235,744	\$ 245,153	\$ 9,410

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	2020			FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				Jul 31, 2020	Aug 31, 2020	Variance						
Operating revenues:												
Revenue - Trade	\$ 6,803,463	\$ -	\$ 6,803,463	\$ 764,464	\$ 524,323	\$ (240,141)	\$ 1,133,910	\$ 1,288,788	\$ 154,877	\$ 1,175,224	\$ 1,288,788	\$ 113,563
Revenue - Other	10,626	-	10,626	886	886	-	1,771	1,771	-	1,928	1,771	(157)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,814,089	-	6,814,089	765,350	525,209	(240,141)	1,135,681	1,290,559	154,877	1,177,152	1,290,559	113,406
Operating expenses:												
Salaries, benefits and contract labor	4,179,489	-	4,179,489	247,274	382,533	135,258	803,748	629,807	(173,941)	513,204	629,807	116,604
Management and administrative	100,041	-	100,041	1,209	37,453	36,244	16,674	38,662	21,988	13,884	38,662	24,778
Operating materials and supplies	684,448	-	684,448	25,728	60,048	34,320	114,075	85,775	(28,300)	94,999	85,775	(9,224)
Contract services - labor	2,000	-	2,000	1,953	8,616	6,663	333	10,569	10,235	-	10,569	10,569
Professional services	412,500	-	412,500	15,195	15,960	765	68,750	31,154	(37,596)	44,095	31,154	(12,941)
Facility maintenance	75,740	-	75,740	8,581	2,737	(5,844)	12,623	11,318	(1,305)	16,201	11,318	(4,882)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	123,916	5,000	128,916	92,345	295	(92,050)	21,486	92,640	71,154	88,392	92,640	4,248
Total operating expenses	5,578,135	5,000	5,583,135	392,284	507,641	115,357	1,037,689	899,926	(137,763)	770,774	899,926	129,151
Operating income(loss) before depreciation	1,235,954	(5,000)	1,230,954	373,066	17,568	(355,488)	97,993	390,633	292,641	406,378	390,633	(15,745)
Depreciation and amortization	156,967	-	156,967	13,405	13,405	-	26,161	26,809	648	26,176	26,809	634
Operating income(loss)	1,078,987	(5,000)	1,073,987	359,661	4,163	(355,488)	71,831	363,824	291,993	380,203	363,824	(16,379)
Non-operating revenues(expenses):												
Interest and investment earnings	66,140	-	66,140	-	-	-	11,023	-	(11,023)	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(33,438)	-	(33,438)	(133)	(133)	-	(5,573)	(267)	5,306	(267)	(267)	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,837	2,894	57	6,496	5,731	(765)	6,435	5,731	(705)
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	2,704	2,761	57	11,946	5,464	(6,482)	6,169	5,464	(705)
Overhead cost allocation - CA	889,094	-	889,094	74,091	74,091	-	148,182	148,182	(0)	-	148,182	148,182
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	266,051	-	266,051	23,158	47,298	24,139	44,342	70,456	26,114	84,493	70,456	(14,037)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	9,044	4,022	(5,022)	1,436	13,065	11,629	3,807	13,065	9,258
Total transfers in	1,163,763	-	1,163,763	106,293	125,410	19,117	193,961	231,703	37,742	88,300	231,703	143,403
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(116,631)	(116,631)	-	(233,262)	(233,262)	(1)	(74,704)	(233,262)	(158,558)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(1,140)	-	(1,140)	(11,688)	(20,695)	(9,007)	(190)	(32,383)	(32,193)	-	(32,383)	(32,383)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(396,367)	-	(396,367)	(58,220)	(58,219)	1	(66,061)	(116,439)	(50,378)	(84,641)	(116,439)	(31,798)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,797,076)	-	(1,797,076)	(186,539)	(195,545)	(9,007)	(299,513)	(382,084)	(82,571)	(159,345)	(382,084)	(222,739)
Net transfers	(633,313)	-	(633,313)	(80,246)	(70,135)	10,111	(105,552)	(150,381)	(44,829)	(71,045)	(150,381)	(79,336)
Total non-operating revenues(expenses), net	(561,637)	-	(561,637)	(77,542)	(67,375)	10,167	(93,606)	(144,917)	(51,311)	(64,877)	(144,917)	(80,040)
Change in net assets before capital expenditures	517,350	(5,000)	512,350	282,119	(63,212)	(345,331)	(21,775)	218,907	240,682	315,326	218,907	(96,419)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 517,350	\$ (5,000)	\$ 512,350	\$ 282,119	\$ (63,212)	\$ (345,331)	\$ (21,775)	\$ 218,907	\$ 240,682	\$ 315,326	\$ 218,907	\$ (96,419)

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2020

Item # 9

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020		Aug 31, 2020		Variance	FY21 YTD		Variance	Current FY21		Variance
				Budget		Budget			Budget	Actual		YTD Actual	Actual	
Operating revenues:														
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,373,398	\$ 1,410,207	\$ 36,809			\$ 2,379,004	\$ 2,783,604	\$ 404,600	\$ 2,467,724	\$ 2,783,604	\$ 315,880
Revenue - Other	167,379	-	167,379	21,478	7,835	(13,643)			27,897	29,313	1,417	30,337	29,313	(1,024)
Reimb from Outside Agencies	-	-	-	-	-	-			-	-	-	-	-	-
Total operating revenues	14,441,405	-	14,441,405	1,394,876	1,418,042	23,166			2,406,901	2,812,918	406,017	2,498,061	2,812,918	314,856
Operating expenses:														
Salaries, benefits and contract labor	3,826,743	-	3,826,743	275,498	364,757	89,259			735,912	640,255	(95,657)	485,167	640,255	155,088
Management and administrative	76,596	-	76,596	2,395	60,463	58,067			12,766	62,858	50,092	12,198	62,858	50,661
Operating materials and supplies	1,277,224	-	1,277,224	40,979	61,925	20,946			212,871	102,905	(109,966)	39,704	102,905	63,201
Contract services - labor	30,000	-	30,000	3,361	12,408	9,047			5,000	15,768	10,768	-	15,768	15,768
Professional services	712,579	-	712,579	5,510	17,102	11,592			118,763	22,612	(96,151)	41,266	22,612	(18,654)
Facility maintenance	332,970	-	332,970	2,722	30,933	28,212			55,495	33,655	(21,840)	54,336	33,655	(20,681)
Contra-Post Closure Expenses	-	-	-	-	-	-			-	-	-	-	-	-
Permit, Fees & Other	1,438,313	500	1,438,813	7,517	1,849	(5,669)			239,802	9,366	(230,436)	29,285	9,366	(19,918)
Total operating expenses	7,694,425	500	7,694,925	337,982	549,438	211,455			1,380,609	887,420	(493,189)	661,956	887,420	225,464
Operating income(loss) before depreciation	6,746,980	(500)	6,746,480	1,056,894	868,604	(188,290)			1,026,292	1,925,498	899,206	1,836,105	1,925,498	89,393
Depreciation and amortization	2,559,876	-	2,559,876	218,738	218,738	-			426,646	437,476	10,830	422,206	437,476	15,270
Operating income(loss)	4,187,104	(500)	4,186,604	838,156	649,866	(188,290)			599,646	1,488,022	888,377	1,413,900	1,488,022	74,123
Non-operating revenues(expenses):														
Interest and investment earnings	350,665	-	350,665	21,274	27,745	6,471			58,444	49,020	(9,425)	45,653	49,020	3,367
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-			-	-	-	-	-	-
Debt service interest expense	(282,911)	-	(282,911)	(17,072)	(453)	16,619			(47,152)	(17,525)	29,627	(19,444)	(17,525)	1,920
Grant revenue	-	-	-	-	-	-			-	-	-	-	-	-
Other, net	-	-	-	-	-	-			-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	4,202	27,293	23,090			11,292	31,495	20,203	26,209	31,495	5,286
Overhead cost allocation - CA	-	-	-	-	-	-			-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-			-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-			-	-	-	-	-	-
Intra-department labor transfer	-	-	-	10,878	15,343	4,465			-	26,221	26,221	15,811	26,221	10,410
Landfill processing fee transfer	1,960	-	1,960	9	-	(9)			327	9	(318)	18	9	(10)
ISF Fleet Use	3,060	-	3,060	-	-	-			510	-	(510)	-	-	-
Total transfers in	5,020	-	5,020	10,887	15,343	4,456			837	26,230	25,393	15,829	26,230	10,400
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(212,457)	(212,457)	-			(424,915)	(424,914)	1	(432,246)	(424,914)	7,332
Due to post closed landfills	-	-	-	-	-	-			-	-	-	-	-	-
Utility transfer	(227,268)	-	(227,268)	(28,105)	(57,670)	(29,565)			(37,878)	(85,775)	(47,897)	(51,881)	(85,775)	(33,894)
Intra-department labor transfer	-	-	-	-	-	-			-	-	-	-	-	-
Landfill processing fee transfer	(1,790,184)	-	(1,790,184)	(213,825)	(213,008)	818			(298,364)	(426,833)	(128,469)	(478,923)	(426,833)	52,090
ISF Fleet Use	(532,828)	-	(532,828)	(55,864)	(58,255)	(2,391)			(88,805)	(114,119)	(25,314)	(94,492)	(114,119)	(19,627)
Provision for landfill closure/postclosure	(5,099,767)	-	(5,099,767)	(510,251)	(541,390)	(31,138)			(849,961)	(1,051,641)	(201,680)	(1,057,542)	(1,051,641)	5,901
Total transfers out	(5,094,747)	-	(5,094,747)	(495,365)	(526,047)	(26,682)			(849,125)	(1,025,411)	(176,287)	(1,041,713)	(1,025,411)	16,301
Net transfers	(5,027,027)	-	(5,027,027)	(491,163)	(498,754)	(3,591)			(837,832)	(993,917)	(156,084)	(1,015,504)	(993,917)	21,588
Change in net assets before capital expenditures	(839,889)	(500)	(840,389)	342,993	151,112	(191,881)			(238,186)	494,106	732,292	398,396	494,106	95,710
Capital expenditures	-	-	-	-	-	-			-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-			-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-			-	-	-	-	-	-
Change in net assets	(839,889)	(500)	(840,389)	342,993	151,112	(191,881)			(238,186)	494,106	732,292	398,396	494,106	95,710

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020	Aug 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	\$ 566	\$ 865	\$ 300	\$ 8,499	\$ 1,431	\$ (7,068)	\$ -	\$ 1,431	\$ 1,431
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	50,993	-	50,993	566	865	300	8,499	1,431	(7,068)	-	1,431	1,431
Operating expenses:												
Salaries, benefits and contract labor	106,138	-	106,138	-	-	-	20,411	-	(20,411)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	176	-	(176)	-	-	-
Operating materials and supplies	103,000	-	103,000	137	4,077	3,940	17,167	4,215	(12,952)	323	4,215	3,892
Contract services - labor	25,000	-	25,000	2,400	8,142	5,742	4,167	10,543	6,376	-	10,543	10,543
Professional services	191,467	-	191,467	-	1,965	1,965	31,911	1,965	(29,946)	2,124	1,965	(158)
Facility maintenance	91,500	-	91,500	139	1,534	1,394	15,250	1,673	(13,577)	2,040	1,673	(367)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(29,245)	(22,825)	6,419	(96,831)	(52,070)	44,761	(39,781)	(52,070)	(12,289)
Permit, Fees & Other	76,610	-	76,610	6,302	1,290	(5,013)	12,768	7,592	(5,176)	2,066	7,592	5,526
Total operating expenses	13,783	-	13,783	(20,265)	(5,817)	14,448	5,019	(26,082)	(31,101)	(33,228)	(26,082)	7,146
Operating income(loss) before depreciation	37,209	-	37,209	20,831	6,682	(14,148)	3,480	27,513	24,033	33,228	27,513	(5,715)
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	2,216	2,216	0	2,216	2,216	0
Operating income(loss)	23,915	-	23,915	19,723	5,575	(14,148)	1,264	25,298	24,033	31,013	25,298	(5,715)
Non-operating revenues(expenses):												
Interest and investment earnings	173,637	-	173,637	21,816	22,907	1,092	28,940	44,723	15,784	40,062	44,723	4,661
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	173,637	-	173,637	21,816	22,907	1,092	28,940	44,723	15,784	40,062	44,723	4,661
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(11,852)	(9,595)	2,257	(3,712)	(21,447)	(17,735)	(38,658)	(21,447)	17,211
ISF Fleet Use	(6,642)	-	(6,642)	(4,266)	(62)	4,205	(1,107)	(4,328)	(3,221)	(999)	(4,328)	(3,329)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	(4,819)	(25,775)	(20,955)	(39,657)	(25,775)	13,883
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(11,852)	(9,595)	2,257	(3,712)	(21,447)	(17,735)	(38,658)	(21,447)	17,211
ISF Fleet Use	(6,642)	-	(6,642)	(4,266)	(62)	4,205	(1,107)	(4,328)	(3,221)	(999)	(4,328)	(3,329)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(28,916)	-	(28,916)	(16,118)	(9,657)	6,462	(4,819)	(25,775)	(20,955)	(39,657)	(25,775)	13,883
Net transfers	(28,916)	-	(28,916)	(16,118)	(9,657)	6,462	(4,819)	(25,775)	(20,955)	(39,657)	(25,775)	13,883
Total non-operating revenues(expenses), net	144,721	-	144,721	5,698	13,251	7,553	24,120	18,949	(5,172)	405	18,949	18,544
Change in net assets before capital expenditures	168,636	-	168,636	25,421	18,825	(6,595)	25,385	44,246	18,862	31,417	44,246	12,829
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 168,636	\$ -	\$ 168,636	\$ 25,421	\$ 18,825	\$ (6,595)	\$ 25,385	\$ 44,246	\$ 18,862	\$ 31,417	\$ 44,246	\$ 12,829

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020		Aug 31, 2020		Variance	FY21 YTD		Variance	Prior FY20 YTD		Variance	
				Budget	Actual	Budget	Actual		Budget	Actual		Actual	Actual		
Operating revenues:															
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 369	\$ -	\$ (369)	\$ 2,063	\$ 369	\$ (1,714)	\$ 885	\$ 369	\$ (516)	\$ 885	\$ 369	\$ (516)
Revenue - Other	-	-	-	-	-	-	-	-	-	(7)	-	7	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	25,000	-	25,000	369	-	(369)	2,063	369	(1,714)	878	369	(509)	878	369	(509)
Operating expenses:															
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	-	-	-	-	-	-	-	-	-	5,191	-	(5,191)	-	-	(5,191)
Operating materials and supplies	-	-	-	-	-	-	-	-	-	(16)	-	16	-	-	16
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility maintenance	-	-	-	418	1,838	1,421	-	2,256	2,256	3,361	2,256	(1,105)	3,361	2,256	(1,105)
Contra-Post Closure Expenses	500	-	500	-	-	-	42	-	(42)	43,362	-	(43,362)	43,362	-	(43,362)
Permit, Fees & Other	500	-	500	418	1,838	1,421	42	2,256	2,215	51,899	2,256	(49,643)	51,899	2,256	(49,643)
Total operating expenses	500	-	500	418	1,838	1,421	42	2,256	2,215	51,899	2,256	(49,643)	51,899	2,256	(49,643)
Operating income(loss) before depreciation	24,500	-	24,500	(49)	(1,838)	(1,790)	2,042	(1,887)	(3,929)	(51,020)	(1,887)	49,133	(51,020)	(1,887)	49,133
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	2,500	4,999	2,500	166,028	4,999	(161,029)	166,028	4,999	(161,029)
Operating income(loss)	(5,495)	-	(5,495)	(2,548)	(4,338)	(1,790)	(458)	(6,887)	(6,429)	(217,048)	(6,887)	210,162	(217,048)	(6,887)	210,162
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)	(1,010)	(1,010)	-	(8,674)	(2,020)	6,654	(2,020)	(2,020)	-	(2,020)	(2,020)	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(104,084)	-	(104,084)	(1,010)	(1,010)	-	(8,674)	(2,020)	6,654	(2,020)	(2,020)	-	(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	-	-	-	-	-	-	-	-	-	(8,756)	-	8,756	(8,756)	-	8,756
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	(9)	-	9	(163)	(9)	155	(18)	(9)	10	(18)	(9)	10
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,960)	-	(1,960)	(9)	-	9	(163)	(9)	155	(8,774)	(9)	8,766	(8,774)	(9)	8,766
Net transfers	(1,960)	-	(1,960)	(9)	-	9	(163)	(9)	155	(8,774)	(9)	8,766	(8,774)	(9)	8,766
Total non-operating revenues(expenses), net	(106,044)	-	(106,044)	(1,019)	(1,010)	9	(8,837)	(2,028)	6,809	(10,794)	(2,028)	8,766	(10,794)	(2,028)	8,766
Change in net assets before capital expenditures	(111,539)	-	(111,539)	(3,567)	(5,348)	(1,781)	(9,295)	(8,915)	380	(227,842)	(8,915)	218,927	(227,842)	(8,915)	218,927
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$(111,539)	\$-	\$(111,539)	\$(3,567)	\$(5,348)	\$(1,781)	\$(9,295)	\$(8,915)	\$380	\$(227,842)	\$(8,915)	\$218,927	\$(227,842)	\$(8,915)	\$218,927

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For Two Months Ending August 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2020	Aug 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	25,167	34,371	9,205	63,706	59,538	(4,168)	45,301	59,538	14,237
Management and administrative	197,469	-	197,469	47,081	112,994	65,913	32,912	160,075	127,164	50,043	160,075	110,033
Operating materials and supplies	577,600	-	577,600	26,078	34,595	8,517	96,267	60,673	(35,593)	80,981	60,673	(20,308)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	167	167	-	(167)	-	-	-
Facility maintenance	349,800	-	349,800	11,953	6,274	(5,680)	58,300	18,227	(40,073)	32,518	18,227	(14,291)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	-	-	833	-	(833)	2,020	-	(2,020)
Total operating expenses	1,462,139	-	1,462,139	110,279	188,235	77,956	252,184	298,514	46,330	210,863	298,514	87,651
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(110,279)	(188,235)	(77,956)	(252,184)	(298,514)	(46,330)	(210,863)	(298,514)	(87,651)
Depreciation and amortization	1,032,171	-	1,032,171	89,569	89,336	(234)	172,029	178,905	6,876	158,647	178,905	20,258
Operating income(loss)	(2,494,310)	-	(2,494,310)	(199,848)	(277,570)	(77,722)	(424,212)	(477,419)	(53,206)	(369,510)	(477,419)	(107,908)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	833	-	(833)	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	5,000	-	5,000	-	-	-	833	-	(833)	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	-	-	-	4,033	-	(4,033)	5,840	-	(5,840)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,181,712	-	2,181,712	267,756	267,756	-	363,619	535,512	171,894	561,731	535,512	(26,219)
Total transfers in	2,205,912	-	2,205,912	267,756	267,756	-	367,652	535,512	167,860	567,571	535,512	(32,059)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(7,574)	(17,769)	(10,195)	(6,785)	(25,342)	(18,557)	(27,562)	(25,342)	2,220
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(40,709)	-	(40,709)	(7,574)	(17,769)	(10,195)	(6,785)	(25,342)	(18,557)	(27,562)	(25,342)	2,220
Net transfers	2,165,203	-	2,165,203	260,182	249,988	(10,195)	360,867	510,170	149,303	540,009	510,170	(29,839)
Total non-operating revenues(expenses), net	2,170,203	-	2,170,203	260,182	249,988	(10,195)	361,701	510,170	148,469	540,009	510,170	(29,839)
Change in net assets before capital expenditures	(324,107)	-	(324,107)	60,334	(27,583)	(87,916)	(62,512)	32,751	95,263	170,498	32,751	(137,747)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(324,107)	-	(324,107)	60,334	(27,583)	(87,916)	(62,512)	32,751	95,263	170,498	32,751	(137,747)
Change in net assets	\$ (324,107)	\$ -	\$ (324,107)	\$ 60,334	\$ (27,583)	\$ (87,916)	\$ (62,512)	\$ 32,751	\$ 95,263	\$ 170,498	\$ 32,751	\$ (137,747)

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