

**VENTURA REGIONAL SANITATION DISTRICT**

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020	Oct 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ 22,306,083	\$ 11,270	\$ 22,317,353	\$ 2,008,146	\$ 2,004,079	\$ (4,067)	\$ 7,432,868	\$ 8,319,050	\$ 886,182	\$ 7,294,095	\$ 8,319,050	\$ 1,024,955
Revenue - Other	228,998	-	228,998	5,899	25,472	19,573	76,333	63,887	(12,445)	66,825	63,887	(2,938)
Reimb from Outside Agencies	-	-	-	-	-	-	-	300,247	-	300,247	-	(300,247)
<b>Total operating revenues</b>	<b>22,535,081</b>	<b>11,270</b>	<b>22,546,351</b>	<b>2,014,045</b>	<b>2,029,551</b>	<b>15,506</b>	<b>7,509,200</b>	<b>8,382,937</b>	<b>873,737</b>	<b>7,661,168</b>	<b>8,382,937</b>	<b>721,769</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	11,127,728	-	11,127,728	360,594	1,080,390	719,796	3,851,906	3,249,689	(602,217)	3,144,637	3,249,689	105,052
Management and administrative	829,197	-	829,197	15,657	18,887	3,230	276,399	315,293	38,894	241,022	315,293	74,271
Operating materials and supplies	2,707,930	20,000	2,727,930	254,006	165,065	(88,941)	909,310	680,855	(228,455)	1,106,769	680,855	(425,914)
Contract services - labor	82,000	-	82,000	30,878	30,732	(146)	27,333	98,490	71,157	783	98,490	97,707
Professional services	1,939,844	-	1,939,844	88,921	208,509	119,588	646,615	396,467	(250,148)	545,394	396,467	(148,927)
Facility maintenance	1,065,595	-	1,065,595	116,463	114,927	(1,536)	355,198	330,187	(25,011)	352,303	330,187	(22,115)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(34,376)	(33,214)	1,162	(193,662)	(119,660)	74,001	(414,142)	(119,660)	294,482
Permit, Fees & Other	1,796,642	-	1,796,642	64,245	245,338	181,094	598,756	449,123	(149,633)	537,845	449,123	(88,723)
<b>Total operating expenses</b>	<b>18,967,951</b>	<b>20,000</b>	<b>18,987,951</b>	<b>896,387</b>	<b>1,830,634</b>	<b>934,247</b>	<b>6,471,855</b>	<b>5,400,443</b>	<b>(1,071,412)</b>	<b>5,514,610</b>	<b>5,400,443</b>	<b>(114,167)</b>
<b>Operating income(loss) before depreciation</b>	<b>3,567,129</b>	<b>(8,730)</b>	<b>3,558,399</b>	<b>1,117,658</b>	<b>198,917</b>	<b>(918,741)</b>	<b>1,037,345</b>	<b>2,982,494</b>	<b>1,945,149</b>	<b>2,146,557</b>	<b>2,982,494</b>	<b>835,936</b>
Depreciation and amortization	3,849,531	-	3,849,531	328,992	327,389	(1,603)	1,275,678	1,316,734	41,055	1,370,148	1,316,734	(53,414)
<b>Operating income(loss)</b>	<b>(282,402)</b>	<b>(8,730)</b>	<b>(291,132)</b>	<b>788,667</b>	<b>(128,472)</b>	<b>(917,138)</b>	<b>(238,333)</b>	<b>1,665,760</b>	<b>1,904,093</b>	<b>776,410</b>	<b>1,665,760</b>	<b>889,350</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	607,140	-	607,140	59,389	64,206	4,816	202,380	272,548	70,168	325,836	272,548	(53,287)
Gain(loss) on sales and/or disposals of asset:	(420,433)	-	(420,433)	(10,065)	(1,596)	8,469	(114,123)	(31,472)	82,652	(34,602)	(31,472)	3,130
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	38,974	-	38,974	2,880	2,894	14	12,991	11,504	(1,487)	12,921	11,504	(1,417)
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>225,681</b>	<b>-</b>	<b>225,681</b>	<b>52,204</b>	<b>65,504</b>	<b>13,299</b>	<b>101,248</b>	<b>252,581</b>	<b>151,333</b>	<b>304,155</b>	<b>252,581</b>	<b>(51,574)</b>
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	1,612,717	1,612,716	(1)	1,031,412	1,612,716	581,304
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	56,263	76,693	20,430	97,130	299,857	202,727	243,362	299,857	56,495
Landfill processing fee transfer	1,960	-	1,960	15	7	(8)	653	30	(624)	18	30	12
ISF Fleet Use	2,199,070	-	2,199,070	276,063	278,537	2,474	733,023	1,103,360	370,337	1,135,384	1,103,360	(32,023)
<b>Total transfers in</b>	<b>7,330,571</b>	<b>-</b>	<b>7,330,571</b>	<b>735,520</b>	<b>758,416</b>	<b>22,896</b>	<b>2,443,524</b>	<b>3,015,963</b>	<b>572,440</b>	<b>2,410,176</b>	<b>3,015,963</b>	<b>605,788</b>
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(1,612,717)	(1,612,716)	1	(1,031,412)	(1,612,716)	(581,304)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(56,263)	(76,693)	(20,430)	(97,130)	(299,857)	(202,727)	(243,362)	(299,857)	(56,495)
Landfill processing fee transfer	(1,960)	-	(1,960)	(15)	(7)	8	(163)	(30)	(134)	(18)	(30)	(12)
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(276,063)	(278,537)	(2,474)	(733,023)	(1,103,360)	(370,337)	(1,135,384)	(1,103,360)	32,023
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(58,515)	(56,815)	1,745	(177,609)	(229,495)	(51,885)	(177,976)	(229,495)	(51,518)
<b>Total transfers out</b>	<b>(7,863,399)</b>	<b>-</b>	<b>(7,863,399)</b>	<b>(794,080)</b>	<b>(815,231)</b>	<b>(21,151)</b>	<b>(2,620,643)</b>	<b>(3,245,458)</b>	<b>(624,815)</b>	<b>(2,588,152)</b>	<b>(3,245,458)</b>	<b>(657,306)</b>
<b>Net transfers</b>	<b>(532,828)</b>	<b>-</b>	<b>(532,828)</b>	<b>(58,560)</b>	<b>(56,815)</b>	<b>1,745</b>	<b>(177,119)</b>	<b>(229,495)</b>	<b>(52,375)</b>	<b>(177,976)</b>	<b>(229,495)</b>	<b>(51,518)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(307,147)</b>	<b>-</b>	<b>(307,147)</b>	<b>(6,356)</b>	<b>8,688</b>	<b>15,045</b>	<b>(75,871)</b>	<b>23,086</b>	<b>98,958</b>	<b>126,179</b>	<b>23,086</b>	<b>(103,093)</b>
<b>Change in net assets before capital expenditures</b>	<b>(589,549)</b>	<b>(8,730)</b>	<b>(598,279)</b>	<b>782,310</b>	<b>(119,783)</b>	<b>(902,094)</b>	<b>(314,205)</b>	<b>1,688,846</b>	<b>2,003,051</b>	<b>902,589</b>	<b>1,688,846</b>	<b>786,258</b>
Capital expenditures	1,643,415	197,500	1,840,915	27,910	63,324	35,414	613,638	106,893	(506,746)	2,108,690	106,893	(2,001,798)
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>1,643,415</b>	<b>197,500</b>	<b>1,840,915</b>	<b>27,910</b>	<b>63,324</b>	<b>35,414</b>	<b>613,638</b>	<b>106,893</b>	<b>(506,746)</b>	<b>2,108,690</b>	<b>106,893</b>	<b>(2,001,798)</b>
<b>Change in net assets</b>	<b>\$ (2,232,964)</b>	<b>\$ (206,230)</b>	<b>\$ (2,439,194)</b>	<b>\$ 754,400</b>	<b>\$ (183,107)</b>	<b>\$ (937,507)</b>	<b>\$ (927,843)</b>	<b>\$ 1,581,954</b>	<b>\$ 2,509,797</b>	<b>\$ (1,206,101)</b>	<b>\$ 1,581,954</b>	<b>\$ 2,788,055</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For Four Months Ending October 31, 2020

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020			Oct 31, 2020			FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD		Variance
													Actual	Actual	
<b>Operating revenues:</b>															
Revenue - Trade	\$ 22,306,083	\$ 11,270	\$ 22,317,353	\$ 2,008,146	\$ 2,004,079	\$ (4,067)	\$ 7,432,868	\$ 8,319,050	\$ 886,182	\$ 7,294,095	\$ 8,319,050	\$ 1,024,955	\$ 66,825	\$ 63,887	\$ (2,938)
Revenue - Other	228,998	-	228,998	5,899	25,472	19,573	76,333	63,887	(12,445)	300,247	63,887	(300,247)	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>22,535,081</b>	<b>11,270</b>	<b>22,546,351</b>	<b>2,014,045</b>	<b>2,029,551</b>	<b>15,506</b>	<b>7,509,200</b>	<b>8,382,937</b>	<b>873,737</b>	<b>7,661,168</b>	<b>8,382,937</b>	<b>721,769</b>			
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	11,127,728	-	11,127,728	360,594	1,080,390	719,796	3,851,906	3,249,689	(602,217)	3,144,637	3,249,689	105,052			
Management and administrative	829,197	-	829,197	15,657	18,887	3,230	276,399	315,293	38,894	241,022	315,293	74,271			
Operating materials and supplies	2,707,930	20,000	2,727,930	254,006	165,065	(88,941)	909,310	680,855	(228,455)	1,106,769	680,855	(425,914)			
Contract services - labor	82,000	-	82,000	30,878	30,732	(146)	30,778	30,732	71,157	783	98,490	97,707			
Professional services	1,939,844	-	1,939,844	88,921	208,509	119,588	646,615	396,467	(250,148)	545,394	396,467	(148,927)			
Facility maintenance	1,065,595	-	1,065,595	116,463	114,927	(1,536)	355,198	330,187	(25,011)	352,303	330,187	(22,115)			
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(34,376)	(33,214)	1,162	(193,662)	(119,660)	74,001	(414,142)	(119,660)	294,482			
Permit, Fees & Other	1,796,642	-	1,796,642	64,245	245,338	181,094	598,756	449,123	(149,633)	537,845	449,123	(88,723)			
<b>Total operating expenses</b>	<b>18,967,951</b>	<b>20,000</b>	<b>18,987,951</b>	<b>896,387</b>	<b>1,830,634</b>	<b>934,247</b>	<b>6,471,855</b>	<b>5,400,443</b>	<b>(1,071,412)</b>	<b>5,514,610</b>	<b>5,400,443</b>	<b>(114,167)</b>			
<b>Operating income(loss) before depreciation</b>	<b>3,567,129</b>	<b>(8,730)</b>	<b>3,558,399</b>	<b>1,117,658</b>	<b>198,917</b>	<b>(918,741)</b>	<b>1,037,345</b>	<b>2,982,494</b>	<b>1,945,149</b>	<b>2,146,557</b>	<b>2,982,494</b>	<b>835,936</b>			
Depreciation and amortization	3,849,531	-	3,849,531	328,992	327,389	(1,603)	1,275,678	1,316,734	41,055	1,370,148	1,316,734	(53,414)			
<b>Operating income(loss)</b>	<b>(282,402)</b>	<b>(8,730)</b>	<b>(291,132)</b>	<b>788,667</b>	<b>(128,472)</b>	<b>(917,138)</b>	<b>(238,333)</b>	<b>1,665,760</b>	<b>1,904,093</b>	<b>776,410</b>	<b>1,665,760</b>	<b>889,350</b>			
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	607,140	-	607,140	59,389	64,206	4,816	202,380	272,548	70,168	325,836	272,548	(53,287)			
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(10,065)	(1,596)	8,469	(114,123)	(31,472)	82,652	(34,602)	(31,472)	3,130			
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-			
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Other, net	38,974	-	38,974	2,880	2,894	14	12,991	11,504	(1,487)	12,921	11,504	(1,417)			
<b>Total non-operating revenues(expenses) before transfers</b>	<b>225,681</b>	<b>-</b>	<b>225,681</b>	<b>52,204</b>	<b>65,504</b>	<b>13,299</b>	<b>101,248</b>	<b>252,581</b>	<b>151,333</b>	<b>304,155</b>	<b>252,581</b>	<b>(51,574)</b>			
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	1,612,717	1,612,716	(1)	1,031,412	1,612,716	581,304			
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	291,391	-	291,391	56,263	76,693	20,430	97,130	299,857	202,727	243,362	299,857	56,495			
Landfill processing fee transfer	1,960	-	1,960	15	7	(8)	653	30	(624)	18	30	12			
ISF Fleet Use	2,199,070	-	2,199,070	276,063	278,537	2,474	733,023	1,103,360	370,337	1,135,384	1,103,360	(32,023)			
<b>Total transfers in</b>	<b>7,330,571</b>	<b>-</b>	<b>7,330,571</b>	<b>735,520</b>	<b>758,416</b>	<b>22,896</b>	<b>2,443,524</b>	<b>3,015,963</b>	<b>572,440</b>	<b>2,410,176</b>	<b>3,015,963</b>	<b>605,788</b>			
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(1,612,717)	(1,612,716)	1	(1,031,412)	(1,612,716)	(581,304)			
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	(291,391)	-	(291,391)	(56,263)	(76,693)	(20,430)	(97,130)	(299,857)	(202,727)	(243,362)	(299,857)	(56,495)			
Intra-department labor transfer	(1,960)	-	(1,960)	(15)	(7)	8	(163)	(30)	(134)	(18)	(30)	(12)			
Landfill processing fee transfer	(2,199,070)	-	(2,199,070)	(276,063)	(278,537)	(2,474)	(733,023)	(1,103,360)	(370,337)	(1,135,384)	(1,103,360)	32,023			
ISF Fleet Use	(532,828)	-	(532,828)	(58,815)	(56,815)	1,745	(177,609)	(229,495)	(51,885)	(177,976)	(229,495)	(51,518)			
Provision for landfill closure/postclosure	(7,863,399)	-	(7,863,399)	(794,080)	(815,231)	(21,151)	(2,620,643)	(3,245,458)	(624,815)	(2,588,152)	(3,245,458)	(657,306)			
<b>Total transfers out</b>	<b>(532,828)</b>	<b>-</b>	<b>(532,828)</b>	<b>(58,815)</b>	<b>(56,815)</b>	<b>1,745</b>	<b>(177,119)</b>	<b>(229,495)</b>	<b>(52,375)</b>	<b>(177,976)</b>	<b>(229,495)</b>	<b>(51,518)</b>			
<b>Net transfers</b>	<b>(307,147)</b>	<b>-</b>	<b>(307,147)</b>	<b>(6,356)</b>	<b>8,688</b>	<b>15,045</b>	<b>(75,871)</b>	<b>23,086</b>	<b>98,958</b>	<b>126,179</b>	<b>23,086</b>	<b>(103,093)</b>			
<b>Total non-operating revenues(expenses), net</b>	<b>(589,549)</b>	<b>(8,730)</b>	<b>(598,279)</b>	<b>782,310</b>	<b>(119,783)</b>	<b>(902,094)</b>	<b>(314,205)</b>	<b>1,688,846</b>	<b>2,003,051</b>	<b>902,589</b>	<b>1,688,846</b>	<b>786,258</b>			
<b>Change in net assets before capital expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Change in net assets</b>	<b>\$ (589,549)</b>	<b>\$ (8,730)</b>	<b>\$ (598,279)</b>	<b>\$ 782,310</b>	<b>\$ (119,783)</b>	<b>\$ (902,094)</b>	<b>\$ (314,205)</b>	<b>\$ 1,688,846</b>	<b>\$ 2,003,051</b>	<b>\$ 902,589</b>	<b>\$ 1,688,846</b>	<b>\$ 786,258</b>			

**VENTURA REGIONAL SANITATION DISTRICT**

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020	Oct 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	25,000	-	25,000	-	-	(8,333)	8,333	-	(8,333)	-	-	-
Operating materials and supplies	688,546	197,500	886,046	17,220	40,812	23,592	295,349	73,689	(221,659)	1,772,747	73,689	(1,699,057)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	-	894,605	10,691	22,512	11,822	298,202	33,203	(264,999)	335,453	33,203	(302,250)
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	-	35,264	-	-	-	11,755	-	(11,755)	490	-	(490)
<b>Total operating expenses</b>	<b>1,643,415</b>	<b>197,500</b>	<b>1,840,915</b>	<b>27,910</b>	<b>63,324</b>	<b>35,414</b>	<b>613,638</b>	<b>106,893</b>	<b>(506,746)</b>	<b>2,108,690</b>	<b>106,893</b>	<b>(2,001,798)</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,643,415)</b>	<b>(197,500)</b>	<b>(1,840,915)</b>	<b>(27,910)</b>	<b>(63,324)</b>	<b>(35,414)</b>	<b>(613,638)</b>	<b>(106,893)</b>	<b>506,746</b>	<b>(2,108,690)</b>	<b>(106,893)</b>	<b>2,001,798</b>
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating income(loss)</b>	<b>(1,643,415)</b>	<b>(197,500)</b>	<b>(1,840,915)</b>	<b>(27,910)</b>	<b>(63,324)</b>	<b>(35,414)</b>	<b>(613,638)</b>	<b>(106,893)</b>	<b>506,746</b>	<b>(2,108,690)</b>	<b>(106,893)</b>	<b>2,001,798</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net transfers</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses), net</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Change in net assets before capital expenditures</b>	<b>(1,643,415)</b>	<b>(197,500)</b>	<b>(1,840,915)</b>	<b>(27,910)</b>	<b>(63,324)</b>	<b>(35,414)</b>	<b>(613,638)</b>	<b>(106,893)</b>	<b>506,746</b>	<b>(2,108,690)</b>	<b>(106,893)</b>	<b>2,001,798</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Change in net assets</b>	<b>(1,643,415)</b>	<b>(197,500)</b>	<b>(1,840,915)</b>	<b>(27,910)</b>	<b>(63,324)</b>	<b>(35,414)</b>	<b>(613,638)</b>	<b>(106,893)</b>	<b>506,746</b>	<b>(2,108,690)</b>	<b>(106,893)</b>	<b>2,001,798</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Central Administration

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020	Oct 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ 1,203,594	\$ (11,730)	\$ 1,191,864	\$ 89,270	\$ 84,717	\$ (4,553)	\$ 397,288	\$ 408,052	\$ 10,764	\$ 492,976	\$ 408,052	\$ (84,925)
Revenue - Other	-	-	-	1,344	-	(1,344)	-	1,344	1,344	1,809	1,344	(464)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>1,203,594</b>	<b>(11,730)</b>	<b>1,191,864</b>	<b>90,614</b>	<b>84,717</b>	<b>(5,897)</b>	<b>397,288</b>	<b>409,396</b>	<b>12,108</b>	<b>494,785</b>	<b>409,396</b>	<b>(85,389)</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	2,684,088	-	2,684,088	94,814	280,521	185,707	929,107	854,440	(74,667)	913,868	854,440	(59,428)
Management and administrative	454,037	-	454,037	8,925	17,763	8,838	151,346	45,842	(105,503)	112,957	45,842	(67,115)
Operating materials and supplies	65,658	-	65,658	4,060	70	(3,990)	21,886	12,297	(9,589)	2,889	12,297	9,408
Contract services - labor	25,000	-	25,000	-	-	-	8,333	-	(8,333)	-	-	-
Professional services	622,299	-	622,299	29,607	23,601	(6,006)	207,433	96,513	(110,920)	122,984	96,513	(26,471)
Facility maintenance	215,585	-	215,585	18,973	17,456	(1,516)	71,862	68,098	(3,764)	59,850	68,098	8,247
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(5,500)	146,803	10,399	13,547	3,149	48,934	54,228	5,294	80,331	54,228	(26,103)
<b>Total operating expenses</b>	<b>4,218,969</b>	<b>(5,500)</b>	<b>4,213,469</b>	<b>166,778</b>	<b>352,959</b>	<b>186,181</b>	<b>1,438,901</b>	<b>1,131,418</b>	<b>(307,484)</b>	<b>1,292,880</b>	<b>1,131,418</b>	<b>(161,463)</b>
<b>Operating income(loss) before depreciation</b>	<b>(3,015,375)</b>	<b>(6,230)</b>	<b>(3,021,605)</b>	<b>(76,163)</b>	<b>(268,242)</b>	<b>(192,079)</b>	<b>(1,041,613)</b>	<b>(722,022)</b>	<b>319,591</b>	<b>(798,095)</b>	<b>(722,022)</b>	<b>76,073</b>
Depreciation and amortization	57,228	-	57,228	4,974	-	(4,974)	19,076	19,898	822	26,008	19,898	(6,111)
<b>Operating income(loss)</b>	<b>(3,072,603)</b>	<b>(6,230)</b>	<b>(3,078,833)</b>	<b>(81,138)</b>	<b>(273,216)</b>	<b>(192,079)</b>	<b>(1,060,689)</b>	<b>(741,919)</b>	<b>318,770</b>	<b>(824,103)</b>	<b>(741,919)</b>	<b>82,184</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	11,698	-	11,698	(51,499)	27,722	79,221	3,899	31,433	27,534	215,297	31,433	(183,863)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>11,698</b>	<b>-</b>	<b>11,698</b>	<b>(51,499)</b>	<b>27,722</b>	<b>79,221</b>	<b>3,899</b>	<b>31,433</b>	<b>27,534</b>	<b>215,297</b>	<b>31,433</b>	<b>(183,863)</b>
Overhead cost allocation - CA	3,949,056	-	3,949,056	329,088	329,088	-	1,316,352	1,316,352	-	1,031,412	1,316,352	284,940
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	23,974	28,369	4,395	380	122,566	122,186	35,416	122,566	87,151
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	71	79	8	1,893	332	(1,561)	1,676	332	(1,344)
<b>Total transfers in</b>	<b>3,955,876</b>	<b>-</b>	<b>3,955,876</b>	<b>353,132</b>	<b>357,535</b>	<b>4,403</b>	<b>1,318,625</b>	<b>1,439,250</b>	<b>120,625</b>	<b>1,068,504</b>	<b>1,439,250</b>	<b>370,746</b>
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,091)	(74,091)	-	(296,365)	(296,364)	1	-	(296,364)	(296,364)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(1,048)	-	1,048	-	(3,002)	(3,002)	(3,324)	(3,002)	323
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(560)	(568)	(8)	(1,959)	(2,288)	(329)	(3,652)	(2,288)	1,364
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(894,971)</b>	<b>-</b>	<b>(894,971)</b>	<b>(75,699)</b>	<b>(74,659)</b>	<b>1,040</b>	<b>(298,324)</b>	<b>(301,653)</b>	<b>(3,330)</b>	<b>(6,976)</b>	<b>(301,653)</b>	<b>(294,677)</b>
<b>Net transfers</b>	<b>3,060,905</b>	<b>-</b>	<b>3,060,905</b>	<b>277,433</b>	<b>282,877</b>	<b>5,443</b>	<b>1,020,302</b>	<b>1,137,597</b>	<b>117,295</b>	<b>1,061,528</b>	<b>1,137,597</b>	<b>76,069</b>
<b>Total non-operating revenues(expenses), net</b>	<b>3,072,603</b>	<b>-</b>	<b>3,072,603</b>	<b>225,934</b>	<b>310,598</b>	<b>84,664</b>	<b>1,024,201</b>	<b>1,169,030</b>	<b>144,829</b>	<b>1,276,825</b>	<b>1,169,030</b>	<b>(107,794)</b>
<b>Change in net assets before capital expenditures</b>	<b>(0)</b>	<b>(6,230)</b>	<b>(6,230)</b>	<b>144,796</b>	<b>37,382</b>	<b>(107,414)</b>	<b>(36,488)</b>	<b>427,111</b>	<b>463,599</b>	<b>452,722</b>	<b>427,111</b>	<b>(25,610)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>(0)</b>	<b>(6,230)</b>	<b>(6,230)</b>	<b>144,796</b>	<b>37,382</b>	<b>(107,414)</b>	<b>(36,488)</b>	<b>427,111</b>	<b>463,599</b>	<b>452,722</b>	<b>427,111</b>	<b>(25,610)</b>
<b>Change in net assets</b>	<b>(0)</b>	<b>(6,230)</b>	<b>(6,230)</b>	<b>144,796</b>	<b>37,382</b>	<b>(107,414)</b>	<b>(36,488)</b>	<b>427,111</b>	<b>463,599</b>	<b>452,722</b>	<b>427,111</b>	<b>(25,610)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020	Oct 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ 6,803,463	\$ 23,000	\$ 6,826,463	\$ 510,353	\$ 550,645	\$ 40,292	\$ 2,275,488	\$ 2,349,786	\$ 74,298	\$ 2,160,294	\$ 2,349,786	\$ 189,492
Revenue - Other	10,626	-	10,626	1,341	886	(455)	3,542	3,997	455	4,121	3,997	(124)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>6,814,089</b>	<b>23,000</b>	<b>6,837,089</b>	<b>511,694</b>	<b>551,531</b>	<b>39,837</b>	<b>2,279,030</b>	<b>2,353,783</b>	<b>74,753</b>	<b>2,164,415</b>	<b>2,353,783</b>	<b>189,368</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	4,179,489	-	4,179,489	127,448	394,578	267,130	1,446,746	1,151,834	(294,913)	1,071,159	1,151,834	80,674
Management and administrative	100,041	-	100,041	4,982	297	(4,685)	33,347	43,940	10,593	19,477	43,940	24,463
Operating materials and supplies	684,448	20,000	704,448	75,205	55,166	(20,039)	234,816	216,147	(18,669)	248,018	216,147	(31,872)
Contract services - labor	2,000	-	2,000	8,254	18,285	10,032	667	37,107	36,441	-	37,107	37,107
Professional services	412,500	-	412,500	41,030	18,940	(22,090)	137,500	91,124	(46,376)	89,481	91,124	1,644
Facility maintenance	75,740	-	75,740	12,501	8,545	(3,956)	25,247	32,364	7,118	34,752	32,364	(2,388)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	123,916	5,000	128,916	650	-	(650)	42,972	93,290	50,318	89,042	93,290	4,248
<b>Total operating expenses</b>	<b>5,578,135</b>	<b>25,000</b>	<b>5,603,135</b>	<b>270,069</b>	<b>495,812</b>	<b>225,742</b>	<b>1,921,295</b>	<b>1,665,807</b>	<b>(255,488)</b>	<b>1,551,930</b>	<b>1,665,807</b>	<b>113,876</b>
<b>Operating income(loss) before depreciation</b>	<b>1,235,954</b>	<b>(2,000)</b>	<b>1,233,954</b>	<b>241,624</b>	<b>55,719</b>	<b>(185,905)</b>	<b>357,735</b>	<b>687,977</b>	<b>330,242</b>	<b>612,485</b>	<b>687,977</b>	<b>75,492</b>
Depreciation and amortization	156,967	-	156,967	13,405	13,306	(99)	52,322	53,520	1,197	53,625	53,520	(105)
<b>Operating income(loss)</b>	<b>1,078,987</b>	<b>(2,000)</b>	<b>1,076,987</b>	<b>228,220</b>	<b>42,413</b>	<b>(185,806)</b>	<b>305,412</b>	<b>634,457</b>	<b>329,044</b>	<b>558,860</b>	<b>634,457</b>	<b>75,597</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	66,140	-	66,140	21,844	-	(21,844)	22,047	21,844	(203)	(28,800)	21,844	50,644
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(33,438)	-	(33,438)	(8,649)	(133)	8,516	(11,146)	(9,049)	2,097	(10,260)	(9,049)	1,211
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,880	2,894	14	12,991	11,504	(1,487)	12,921	11,504	(1,417)
<b>Total non-operating revenues(expenses) before transfers</b>	<b>71,676</b>	<b>-</b>	<b>71,676</b>	<b>16,074</b>	<b>2,761</b>	<b>(13,314)</b>	<b>23,892</b>	<b>24,299</b>	<b>407</b>	<b>(26,138)</b>	<b>24,299</b>	<b>50,437</b>
Overhead cost allocation - CA	889,094	-	889,094	74,091	74,091	-	296,365	296,364	(1)	-	296,364	296,364
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	266,051	-	266,051	18,274	39,079	20,805	88,684	127,808	39,124	159,215	127,808	(31,407)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	8,237	10,703	2,466	2,873	32,004	29,131	10,245	32,004	21,759
<b>Total transfers in</b>	<b>1,163,763</b>	<b>-</b>	<b>1,163,763</b>	<b>100,601</b>	<b>123,872</b>	<b>23,271</b>	<b>387,921</b>	<b>456,176</b>	<b>68,255</b>	<b>169,460</b>	<b>456,176</b>	<b>286,716</b>
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(116,631)	(116,631)	-	(466,523)	(466,524)	(1)	(149,408)	(466,524)	(317,116)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(1,140)	-	(1,140)	(13,584)	(9,635)	3,948	(380)	(55,602)	(55,222)	-	(55,602)	(55,602)
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(396,367)	-	(396,367)	(58,219)	(58,219)	-	(132,122)	(232,878)	(100,756)	(169,256)	(232,878)	(63,621)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,797,076)</b>	<b>-</b>	<b>(1,797,076)</b>	<b>(188,434)</b>	<b>(184,486)</b>	<b>3,948</b>	<b>(599,025)</b>	<b>(755,003)</b>	<b>(155,978)</b>	<b>(318,664)</b>	<b>(755,003)</b>	<b>(436,339)</b>
<b>Net transfers</b>	<b>(633,313)</b>	<b>-</b>	<b>(633,313)</b>	<b>(87,833)</b>	<b>(60,614)</b>	<b>27,219</b>	<b>(211,104)</b>	<b>(298,828)</b>	<b>(87,723)</b>	<b>(149,204)</b>	<b>(298,828)</b>	<b>(149,623)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(561,637)</b>	<b>-</b>	<b>(561,637)</b>	<b>(71,758)</b>	<b>(57,853)</b>	<b>13,905</b>	<b>(187,212)</b>	<b>(274,529)</b>	<b>(87,316)</b>	<b>(175,342)</b>	<b>(274,529)</b>	<b>(99,186)</b>
<b>Change in net assets before capital expenditures</b>	<b>517,350</b>	<b>(2,000)</b>	<b>515,350</b>	<b>156,461</b>	<b>(15,440)</b>	<b>(171,901)</b>	<b>118,200</b>	<b>359,928</b>	<b>241,728</b>	<b>383,517</b>	<b>359,928</b>	<b>(23,589)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$ 517,350</b>	<b>\$ (2,000)</b>	<b>\$ 515,350</b>	<b>\$ 156,461</b>	<b>\$ (15,440)</b>	<b>\$ (171,901)</b>	<b>\$ 118,200</b>	<b>\$ 359,928</b>	<b>\$ 241,728</b>	<b>\$ 383,517</b>	<b>\$ 359,928</b>	<b>\$ (23,589)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2020

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020		Oct 31, 2020		Variance	FY21 YTD		Variance	Prior FY20		Current FY21 Actual	Variance	
				\$		\$			Budget	Actual		YTD Actual	Actual			
<b>Operating revenues:</b>																
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,407,892	\$ 1,368,428	\$ (39,464)	\$ (39,464)	\$ 801,916	\$ 5,559,925	\$ 801,916	\$ 4,639,940	\$ 5,559,925	\$ 5,559,925	\$ 919,985		
Revenue - Other	167,379	-	167,379	171	21,618	21,447	(169)	(4,691)	51,102	(4,691)	60,902	51,102	(9,800)			
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	300,247	-	(300,247)			
<b>Total operating revenues</b>	<b>14,441,405</b>	<b>-</b>	<b>14,441,405</b>	<b>1,408,063</b>	<b>1,390,046</b>	<b>(18,017)</b>	<b>(18,017)</b>	<b>797,226</b>	<b>5,611,027</b>	<b>797,226</b>	<b>5,001,089</b>	<b>5,611,027</b>	<b>609,938</b>			
<b>Operating expenses:</b>																
Salaries, benefits and contract labor	3,826,743	-	3,826,743	127,206	371,406	244,200	244,200	(185,775)	1,138,866	(185,775)	1,061,686	1,138,866	77,180			
Management and administrative	76,596	-	76,596	1,750	827	(923)	(923)	39,903	65,435	39,903	16,123	65,435	49,312			
Operating materials and supplies	1,277,224	-	1,277,224	121,147	66,606	(54,541)	(54,541)	(135,083)	290,658	(135,083)	507,063	290,658	(216,404)			
Contract services - labor	30,000	-	30,000	12,153	-	(12,153)	(12,153)	17,921	27,921	17,921	783	27,921	27,138			
Professional services	712,579	-	712,579	18,284	162,070	143,786	143,786	(34,559)	202,967	(34,559)	184,124	202,967	18,842			
Facility maintenance	332,970	-	332,970	39,743	30,132	(9,611)	(9,611)	(7,461)	103,530	(7,461)	145,886	103,530	(42,356)			
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-			
Permit, Fees & Other	1,438,313	500	1,438,813	47,520	228,283	180,764	180,764	(194,435)	285,169	(194,435)	312,638	285,169	(27,468)			
<b>Total operating expenses</b>	<b>7,694,425</b>	<b>500</b>	<b>7,694,925</b>	<b>367,803</b>	<b>859,324</b>	<b>491,522</b>	<b>491,522</b>	<b>(499,489)</b>	<b>2,114,547</b>	<b>(499,489)</b>	<b>2,228,303</b>	<b>2,114,547</b>	<b>(113,756)</b>			
<b>Operating income(loss) before depreciation</b>	<b>6,746,980</b>	<b>(500)</b>	<b>6,746,480</b>	<b>1,040,261</b>	<b>530,722</b>	<b>(509,538)</b>	<b>(509,538)</b>	<b>1,296,715</b>	<b>3,496,481</b>	<b>1,296,715</b>	<b>2,772,786</b>	<b>3,496,481</b>	<b>723,694</b>			
Depreciation and amortization	2,559,876	-	2,559,876	218,654	218,850	196	196	21,687	874,979	21,687	854,913	874,979	20,067			
<b>Operating income(loss)</b>	<b>4,187,104</b>	<b>(500)</b>	<b>4,186,604</b>	<b>821,607</b>	<b>311,872</b>	<b>(509,735)</b>	<b>(509,735)</b>	<b>1,275,027</b>	<b>2,621,501</b>	<b>1,275,027</b>	<b>1,917,874</b>	<b>2,621,501</b>	<b>703,628</b>			
<b>Non-operating revenues(expenses):</b>																
Interest and investment earnings	350,665	-	350,665	70,820	22,094	(48,726)	(48,726)	25,046	141,934	25,046	48,241	141,934	93,693			
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	(15)	(15)	-	-	-	-	-	-			
Debt service interest expense	(282,911)	-	(282,911)	(438)	(453)	-	-	75,888	(18,415)	75,888	(20,335)	(18,415)	1,920			
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Total non-operating revenues(expenses) before transfers</b>	<b>67,754</b>	<b>-</b>	<b>67,754</b>	<b>70,382</b>	<b>21,642</b>	<b>(48,741)</b>	<b>(48,741)</b>	<b>100,934</b>	<b>123,519</b>	<b>100,934</b>	<b>27,907</b>	<b>123,519</b>	<b>95,612</b>			
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-			
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-			
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-			
ISF Fleet Use	1,960	-	1,960	10,166	9,246	(920)	(920)	45,633	45,633	45,633	39,971	45,633	5,662			
ISF Fleet Use	3,060	-	3,060	15	7	(8)	(8)	(624)	30	(624)	18	30	12			
<b>Total transfers in</b>	<b>5,020</b>	<b>-</b>	<b>5,020</b>	<b>10,181</b>	<b>9,253</b>	<b>(928)</b>	<b>(928)</b>	<b>43,989</b>	<b>45,663</b>	<b>43,989</b>	<b>39,989</b>	<b>45,663</b>	<b>5,673</b>			
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(212,457)	(212,457)	-	-	1	(849,828)	1	(864,492)	(849,828)	14,664			
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	(227,268)	-	(227,268)	(22,813)	(49,529)	(26,716)	(26,716)	(82,362)	(158,118)	(82,362)	(95,868)	(158,118)	(62,250)			
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-			
ISF Fleet Use	(1,790,184)	-	(1,790,184)	(211,377)	(217,551)	(6,174)	(6,174)	(259,033)	(855,761)	(259,033)	(958,845)	(855,761)	103,084			
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(58,560)	(56,815)	1,745	1,745	(51,885)	(229,495)	(51,885)	(177,976)	(229,495)	(51,518)			
<b>Total transfers out</b>	<b>(5,099,767)</b>	<b>-</b>	<b>(5,099,767)</b>	<b>(505,208)</b>	<b>(536,353)</b>	<b>(31,145)</b>	<b>(31,145)</b>	<b>(393,279)</b>	<b>(2,093,201)</b>	<b>(393,279)</b>	<b>(2,097,181)</b>	<b>(2,093,201)</b>	<b>3,980</b>			
<b>Net transfers</b>	<b>(5,094,747)</b>	<b>-</b>	<b>(5,094,747)</b>	<b>(495,027)</b>	<b>(527,100)</b>	<b>(32,073)</b>	<b>(32,073)</b>	<b>(349,290)</b>	<b>(2,047,539)</b>	<b>(349,290)</b>	<b>(2,057,192)</b>	<b>(2,047,539)</b>	<b>9,653</b>			
<b>Total non-operating revenues(expenses), net</b>	<b>(5,026,993)</b>	<b>-</b>	<b>(5,026,993)</b>	<b>(424,645)</b>	<b>(505,458)</b>	<b>(80,814)</b>	<b>(80,814)</b>	<b>(248,355)</b>	<b>(1,924,020)</b>	<b>(248,355)</b>	<b>(2,029,285)</b>	<b>(1,924,020)</b>	<b>105,265</b>			
<b>Change in net assets before capital expenditures</b>	<b>(839,889)</b>	<b>(500)</b>	<b>(840,389)</b>	<b>396,962</b>	<b>(193,586)</b>	<b>(590,548)</b>	<b>(590,548)</b>	<b>1,026,672</b>	<b>697,482</b>	<b>1,026,672</b>	<b>(111,411)</b>	<b>697,482</b>	<b>808,893</b>			
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Change in net assets</b>	<b>(839,889)</b>	<b>(500)</b>	<b>(840,389)</b>	<b>396,962</b>	<b>(193,586)</b>	<b>(590,548)</b>	<b>(590,548)</b>	<b>1,026,672</b>	<b>697,482</b>	<b>1,026,672</b>	<b>(111,411)</b>	<b>697,482</b>	<b>808,893</b>			

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020	Oct 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ 3,044	\$ 2,969	(\$ 75)	\$ 16,998	\$ 7,444	(\$ 9,554)	\$ -	\$ 7,444	\$ 7,444
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>50,993</b>	<b>-</b>	<b>50,993</b>	<b>3,044</b>	<b>2,969</b>	<b>(75)</b>	<b>16,998</b>	<b>7,444</b>	<b>(9,554)</b>	<b>-</b>	<b>7,444</b>	<b>7,444</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	106,138	-	106,138	-	-	-	36,740	-	(36,740)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	351	-	(351)	107	-	(107)
Operating materials and supplies	103,000	-	103,000	2,159	1,630	(530)	34,333	8,054	(26,280)	166,444	8,054	(158,391)
Contract services - labor	25,000	-	25,000	10,472	12,447	1,975	8,333	33,462	25,128	-	33,462	33,462
Professional services	191,467	-	191,467	-	3,898	3,898	63,822	5,863	(57,959)	148,643	5,863	(142,780)
Facility maintenance	91,500	-	91,500	2,524	3,885	1,362	30,500	8,082	(22,418)	6,882	8,082	1,200
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(34,376)	(33,214)	1,162	(193,662)	(119,660)	74,001	(414,142)	(119,660)	294,482
Permit, Fees & Other	76,610	-	76,610	5,669	3,484	(2,185)	25,537	16,405	(9,132)	10,432	16,405	5,973
<b>Total operating expenses</b>	<b>13,783</b>	<b>-</b>	<b>13,783</b>	<b>(13,552)</b>	<b>(7,870)</b>	<b>5,682</b>	<b>5,955</b>	<b>(47,795)</b>	<b>(53,750)</b>	<b>(81,634)</b>	<b>(47,795)</b>	<b>33,839</b>
<b>Operating income(loss) before depreciation</b>	<b>37,209</b>	<b>-</b>	<b>37,209</b>	<b>16,596</b>	<b>10,839</b>	<b>(5,757)</b>	<b>11,042</b>	<b>55,239</b>	<b>44,196</b>	<b>81,634</b>	<b>55,239</b>	<b>(26,395)</b>
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	4,431	4,431	0	4,431	4,431	-
<b>Operating income(loss)</b>	<b>23,915</b>	<b>-</b>	<b>23,915</b>	<b>15,488</b>	<b>9,731</b>	<b>(5,757)</b>	<b>6,611</b>	<b>50,807</b>	<b>44,196</b>	<b>77,203</b>	<b>50,807</b>	<b>(26,395)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	173,637	-	173,637	18,224	14,390	(3,834)	57,879	77,337	19,458	91,118	77,337	(13,781)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>173,637</b>	<b>-</b>	<b>173,637</b>	<b>18,224</b>	<b>14,390</b>	<b>(3,834)</b>	<b>57,879</b>	<b>77,337</b>	<b>19,458</b>	<b>91,118</b>	<b>77,337</b>	<b>(13,781)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(10,596)	(8,521)	2,074	(7,425)	(40,564)	(33,139)	(98,586)	(40,564)	58,022
ISF Fleet Use	(6,642)	-	(6,642)	(5,907)	(2,199)	3,708	(2,214)	(12,434)	(10,220)	(3,630)	(12,434)	(8,803)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(10,596)	(8,521)	2,074	(7,425)	(40,564)	(33,139)	(98,586)	(40,564)	58,022
ISF Fleet Use	(6,642)	-	(6,642)	(5,907)	(2,199)	3,708	(2,214)	(12,434)	(10,220)	(3,630)	(12,434)	(8,803)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(28,916)</b>	<b>-</b>	<b>(28,916)</b>	<b>(16,503)</b>	<b>(10,720)</b>	<b>5,782</b>	<b>(9,639)</b>	<b>(52,997)</b>	<b>(43,359)</b>	<b>(102,216)</b>	<b>(52,997)</b>	<b>49,219</b>
<b>Net transfers</b>	<b>(28,916)</b>	<b>-</b>	<b>(28,916)</b>	<b>(16,503)</b>	<b>(10,720)</b>	<b>5,782</b>	<b>(9,639)</b>	<b>(52,997)</b>	<b>(43,359)</b>	<b>(102,216)</b>	<b>(52,997)</b>	<b>49,219</b>
<b>Total non-operating revenues(expenses), net</b>	<b>144,721</b>	<b>-</b>	<b>144,721</b>	<b>1,722</b>	<b>3,670</b>	<b>1,948</b>	<b>48,240</b>	<b>24,340</b>	<b>(23,900)</b>	<b>(11,098)</b>	<b>24,340</b>	<b>35,438</b>
<b>Change in net assets before capital expenditures</b>	<b>168,636</b>	<b>-</b>	<b>168,636</b>	<b>17,210</b>	<b>13,400</b>	<b>(3,809)</b>	<b>54,851</b>	<b>75,147</b>	<b>20,296</b>	<b>66,105</b>	<b>75,147</b>	<b>9,042</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$ 168,636</b>	<b>\$ -</b>	<b>\$ 168,636</b>	<b>\$ 17,210</b>	<b>\$ 13,400</b>	<b>\$ (3,809)</b>	<b>\$ 54,851</b>	<b>\$ 75,147</b>	<b>\$ 20,296</b>	<b>\$ 66,105</b>	<b>\$ 75,147</b>	<b>\$ 9,042</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Biosolids & Microturbine Electrical Generation  
Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020		Oct 31, 2020		FY21 YTD Budget	FY21 YTD Actual	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				\$		\$						
<b>Operating revenues:</b>												
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 630	\$ 288	\$ (342)	\$ 2,063	\$ 1,287	\$ 885	\$ 1,287	\$ 402	
Revenue - Other	-	-	-	-	-	-	-	-	(7)	-	7	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>630</b>	<b>288</b>	<b>(342)</b>	<b>2,063</b>	<b>1,287</b>	<b>878</b>	<b>1,287</b>	<b>408</b>	
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	
Management and administrative	-	-	-	-	-	-	-	-	5,191	-	(5,191)	
Operating materials and supplies	-	-	-	-	-	-	-	-	(16)	-	16	
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	
Professional services	-	-	-	-	-	-	-	-	162	-	(162)	
Facility maintenance	-	-	-	1,905	1,905	-	-	6,066	7,485	6,066	(1,419)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	500	-	500	7	23	16	42	30	43,383	30	(43,352)	
<b>Total operating expenses</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>1,912</b>	<b>1,928</b>	<b>16</b>	<b>42</b>	<b>6,096</b>	<b>56,205</b>	<b>6,096</b>	<b>(50,109)</b>	
<b>Operating income(loss) before depreciation</b>	<b>24,500</b>	<b>-</b>	<b>24,500</b>	<b>(1,282)</b>	<b>(1,640)</b>	<b>(358)</b>	<b>2,042</b>	<b>(4,810)</b>	<b>(55,327)</b>	<b>(4,810)</b>	<b>50,517</b>	
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	2,500	9,998	102,906	9,998	(92,908)	
<b>Operating income(loss)</b>	<b>(5,495)</b>	<b>-</b>	<b>(5,495)</b>	<b>(3,782)</b>	<b>(4,140)</b>	<b>(358)</b>	<b>(458)</b>	<b>(14,808)</b>	<b>(158,233)</b>	<b>(14,808)</b>	<b>143,426</b>	
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	-	-	-	-	-	-	-	-	(20)	-	20	
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(104,084)	-	(104,084)	(977)	(1,010)	(33)	(8,674)	(4,007)	(4,007)	(4,007)	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(104,084)</b>	<b>-</b>	<b>(104,084)</b>	<b>(977)</b>	<b>(1,010)</b>	<b>(33)</b>	<b>(8,674)</b>	<b>(4,007)</b>	<b>(4,028)</b>	<b>(4,007)</b>	<b>20</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	(17,512)	-	17,512	
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(1,960)	-	(1,960)	(15)	(7)	8	(163)	(30)	(18)	(30)	(12)	
<b>Total transfers in</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(15)</b>	<b>(7)</b>	<b>8</b>	<b>(163)</b>	<b>(30)</b>	<b>(17,530)</b>	<b>(30)</b>	<b>17,500</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	(17,512)	-	17,512	
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers out</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(15)</b>	<b>(7)</b>	<b>8</b>	<b>(163)</b>	<b>(30)</b>	<b>(17,530)</b>	<b>(30)</b>	<b>17,500</b>	
<b>Net transfers</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(15)</b>	<b>(7)</b>	<b>8</b>	<b>(163)</b>	<b>(30)</b>	<b>(17,530)</b>	<b>(30)</b>	<b>17,500</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(106,044)</b>	<b>-</b>	<b>(106,044)</b>	<b>(992)</b>	<b>(1,017)</b>	<b>(25)</b>	<b>(8,837)</b>	<b>(4,037)</b>	<b>(21,558)</b>	<b>(4,037)</b>	<b>17,521</b>	
<b>Change in net assets before capital expenditures</b>	<b>(111,539)</b>	<b>-</b>	<b>(111,539)</b>	<b>(4,774)</b>	<b>(5,156)</b>	<b>(383)</b>	<b>(9,295)</b>	<b>(18,845)</b>	<b>(179,791)</b>	<b>(18,845)</b>	<b>160,946</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>\$ (111,539)</b>	<b>\$ -</b>	<b>\$ (111,539)</b>	<b>\$ (4,774)</b>	<b>\$ (5,156)</b>	<b>\$ (383)</b>	<b>\$ (9,295)</b>	<b>\$ (18,845)</b>	<b>\$ (179,791)</b>	<b>\$ (18,845)</b>	<b>\$ 160,946</b>	



**VENTURA REGIONAL SANITATION DISTRICT**  
ISF

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2020	Oct 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	331,270	-	331,270	11,125	33,885	22,760	114,670	104,548	(10,122)	97,923	104,548	6,626
Management and administrative	197,469	-	197,469	-	-	-	65,823	160,075	94,252	87,165	160,075	72,910
Operating materials and supplies	577,600	-	577,600	51,434	41,592	(9,842)	192,533	153,699	(38,834)	182,370	153,699	(28,671)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	333	-	(333)	-	-	-
Facility maintenance	349,800	-	349,800	40,818	53,003	12,185	116,600	112,048	(4,552)	97,447	112,048	14,600
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	-	-	1,667	-	(1,667)	2,020	-	(2,020)
<b>Total operating expenses</b>	<b>1,462,139</b>	-	<b>1,462,139</b>	<b>103,377</b>	<b>128,480</b>	<b>25,103</b>	<b>491,627</b>	<b>530,371</b>	<b>38,744</b>	<b>466,926</b>	<b>530,371</b>	<b>63,445</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,462,139)</b>	-	<b>(1,462,139)</b>	<b>(103,377)</b>	<b>(128,480)</b>	<b>(25,103)</b>	<b>(491,627)</b>	<b>(530,371)</b>	<b>(38,744)</b>	<b>(466,926)</b>	<b>(530,371)</b>	<b>(63,445)</b>
Depreciation and amortization	1,032,171	-	1,032,171	88,352	86,651	(1,700)	344,057	353,908	9,851	328,264	353,908	25,644
<b>Operating income(loss)</b>	<b>(2,494,310)</b>	-	<b>(2,494,310)</b>	<b>(191,728)</b>	<b>(215,132)</b>	<b>(23,403)</b>	<b>(835,684)</b>	<b>(884,279)</b>	<b>(48,595)</b>	<b>(795,190)</b>	<b>(884,279)</b>	<b>(89,089)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	5,000	-	5,000	-	-	-	1,667	-	(1,667)	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>5,000</b>	-	<b>5,000</b>	-	-	-	<b>1,667</b>	-	<b>(1,667)</b>	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	3,850	-	(3,850)	8,067	3,850	(4,217)	8,760	3,850	(4,910)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,181,712	-	2,181,712	267,756	267,756	-	727,237	1,071,024	343,787	1,123,462	1,071,024	(52,438)
<b>Total transfers in</b>	<b>2,205,912</b>	-	<b>2,205,912</b>	<b>271,606</b>	<b>267,756</b>	<b>(3,850)</b>	<b>735,304</b>	<b>1,074,874</b>	<b>339,570</b>	<b>1,132,222</b>	<b>1,074,874</b>	<b>(57,348)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(8,223)	(9,008)	(785)	(13,570)	(42,573)	(29,003)	(45,584)	(42,573)	3,012
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(40,709)</b>	-	<b>(40,709)</b>	<b>(8,223)</b>	<b>(9,008)</b>	<b>(785)</b>	<b>(13,570)</b>	<b>(42,573)</b>	<b>(29,003)</b>	<b>(45,584)</b>	<b>(42,573)</b>	<b>3,012</b>
<b>Net transfers</b>	<b>2,165,203</b>	-	<b>2,165,203</b>	<b>263,383</b>	<b>258,749</b>	<b>(4,635)</b>	<b>721,734</b>	<b>1,032,302</b>	<b>310,567</b>	<b>1,086,638</b>	<b>1,032,302</b>	<b>(54,336)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>2,170,203</b>	-	<b>2,170,203</b>	<b>263,383</b>	<b>258,749</b>	<b>(4,635)</b>	<b>723,401</b>	<b>1,032,302</b>	<b>308,901</b>	<b>1,086,638</b>	<b>1,032,302</b>	<b>(54,336)</b>
<b>Change in net assets before capital expenditures</b>	<b>(324,107)</b>	-	<b>(324,107)</b>	<b>71,655</b>	<b>43,617</b>	<b>(28,038)</b>	<b>(112,283)</b>	<b>148,023</b>	<b>260,306</b>	<b>291,448</b>	<b>148,023</b>	<b>(143,425)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>(324,107)</b>	-	<b>(324,107)</b>	<b>71,655</b>	<b>43,617</b>	<b>(28,038)</b>	<b>(112,283)</b>	<b>148,023</b>	<b>260,306</b>	<b>291,448</b>	<b>148,023</b>	<b>(143,425)</b>
<b>Change in net assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (324,107)</b>	<b>\$ 71,655</b>	<b>\$ 43,617</b>	<b>\$ (28,038)</b>	<b>\$ (112,283)</b>	<b>\$ 148,023</b>	<b>\$ 260,306</b>	<b>\$ 291,448</b>	<b>\$ 148,023</b>	<b>\$ (143,425)</b>

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