

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020			Nov 30, 2020			FY21 YTD			FY20 YTD			Variance
				Budget			Variance	Budget	Actual	Variance	Budget	Actual	Variance	Actual	Actual	
Operating revenues:																
Revenue - Trade	\$ 22,306,083	\$ 11,270	\$ 22,317,353	\$ 2,004,079	\$ 1,672,078	\$ (332,001)	\$ 9,290,564	\$ 9,991,128	\$ 700,564	\$ 8,953,249	\$ 9,991,128	\$ 1,037,879	\$ 74,129	\$ 67,854	\$ (6,275)	
Revenue - Other	228,998	-	228,998	25,472	3,967	(21,505)	95,416	67,854	(27,561)	550,247	67,854	(550,247)	-	-	-	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	22,535,081	11,270	22,546,351	2,029,551	1,676,045	(353,506)	9,385,979	10,058,982	673,003	9,577,626	10,058,982	481,356				
Operating expenses:																
Salaries, benefits and contract labor	11,127,728	-	11,127,728	1,080,390	753,028	(327,363)	4,707,885	4,002,716	(705,169)	4,296,415	4,002,716	(293,699)				
Management and administrative	829,197	-	829,197	18,887	7,517	(11,370)	345,499	322,810	(22,689)	272,023	322,810	50,786				
Operating materials and supplies	2,707,930	20,000	2,727,930	165,065	174,836	9,771	1,136,637	855,691	(280,946)	1,347,731	855,691	(492,040)				
Contract services - labor	82,000	-	82,000	30,732	4,762	(25,970)	34,167	103,252	69,085	13,674	103,252	89,578				
Professional services	1,939,844	-	1,939,844	208,509	88,343	(120,166)	808,268	484,810	(323,458)	1,156,340	484,810	(671,530)				
Facility maintenance	1,065,595	-	1,065,595	114,927	39,703	(75,223)	443,998	369,891	(74,108)	464,734	369,891	(94,843)				
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(33,214)	(43,946)	(10,732)	(242,077)	(163,607)	78,470	(527,868)	(163,607)	364,261				
Permit, Fees & Other	1,796,642	-	1,796,642	245,338	55,023	(190,315)	748,434	504,146	(244,288)	621,771	504,146	(117,625)				
Total operating expenses	18,967,951	20,000	18,987,951	1,830,634	1,079,266	(751,368)	7,982,811	6,479,709	(1,503,103)	7,644,819	6,479,709	(1,165,110)				
Operating income(loss) before depreciation	3,567,129	(8,730)	3,558,399	198,917	596,780	397,862	1,403,168	3,579,273	2,176,105	1,932,807	3,579,273	1,646,467				
Depreciation and amortization	3,849,531	-	3,849,531	327,389	327,242	(147)	1,593,973	1,643,975	50,002	1,714,841	1,643,975	(70,866)				
Operating income(loss)	(282,402)	(8,730)	(291,132)	(128,472)	269,538	398,009	(190,805)	1,935,298	2,126,103	217,965	1,935,298	1,717,333				
Non-operating revenues(expenses):																
Interest and investment earnings	607,140	-	607,140	64,206	62,496	(1,710)	252,975	335,044	82,069	413,777	335,044	(78,733)				
Gain(loss) on sales and/or disposals of asset:	(420,433)	-	(420,433)	(1,596)	(26,591)	(24,995)	(140,486)	(58,063)	82,423	(79,959)	(58,063)	21,897				
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-				
Grant revenue	38,974	-	38,974	2,894	2,894	0	16,239	14,398	(1,841)	16,169	14,398	(1,771)				
Other, net	-	-	-	-	-	-	-	-	-	-	-	-				
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	65,504	38,799	(26,705)	128,728	291,380	162,651	351,097	291,380	(59,718)				
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	2,015,896	2,015,895	(1)	1,289,265	2,015,895	726,630				
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-				
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-				
Intra-department labor transfer	291,391	-	291,391	76,693	72,661	(4,032)	121,413	372,518	251,105	331,505	372,518	41,013				
Landfill processing fee transfer	1,960	-	1,960	7	27	20	817	57	(760)	33	57	23				
ISF Fleet Use	2,199,070	-	2,199,070	278,537	276,931	(1,606)	916,279	1,380,292	464,012	1,420,430	1,380,292	(40,138)				
Total transfers in	7,330,571	-	7,330,571	758,416	752,798	(5,618)	3,054,405	3,768,761	714,357	3,041,233	3,768,761	727,528				
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(2,015,896)	(2,015,895)	1	(1,289,265)	(2,015,895)	(726,630)				
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-				
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-				
Intra-department labor transfer	(291,391)	-	(291,391)	(76,693)	(72,661)	4,032	(121,413)	(372,518)	(251,105)	(331,505)	(372,518)	(41,013)				
Landfill processing fee transfer	(1,960)	-	(1,960)	(7)	(27)	(20)	(163)	(57)	107	(33)	(57)	(23)				
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(278,537)	(276,931)	1,606	(916,279)	(1,380,292)	(464,012)	(1,420,430)	(1,380,292)	40,138				
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(56,815)	(47,957)	8,859	(222,012)	(277,451)	(55,439)	(220,693)	(277,451)	(56,758)				
Total transfers out	(7,863,399)	-	(7,863,399)	(815,231)	(800,755)	14,477	(3,275,763)	(4,046,213)	(770,450)	(3,261,926)	(4,046,213)	(784,286)				
Net transfers	(532,828)	-	(532,828)	(56,815)	(47,957)	8,859	(221,358)	(277,451)	(56,093)	(220,693)	(277,451)	(56,758)				
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	8,688	(9,158)	(17,846)	(92,630)	13,929	106,558	130,404	13,929	(116,475)				
Change in net assets before capital expenditures	(589,549)	(8,730)	(598,279)	(119,783)	260,380	380,163	(283,435)	1,949,226	2,232,661	348,369	1,949,226	1,600,857				
Capital expenditures	1,643,415	197,500	1,840,915	63,324	24,677	(38,647)	767,048	131,570	(635,478)	2,241,381	131,570	(2,109,811)				
Capital expenditures - contra	1,643,415	197,500	1,840,915	63,324	24,677	(38,647)	767,048	131,570	(635,478)	2,241,381	131,570	(2,109,811)				
Change in net assets	(2,232,964)	(206,230)	(2,439,194)	(183,107)	235,703	418,810	(1,050,483)	1,817,657	2,868,139	(1,893,011)	1,817,657	3,710,668				

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Item # 8

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020	Nov 30, 2020	Variance	FY21 YTD		Prior FY20 YTD		Variance
							Budget	Actual	Actual	Actual	
Operating revenues:											
Revenue - Trade	\$ 22,306,083	\$ 11,270	\$ 22,317,353	\$ 2,004,079	\$ 1,672,078	\$ (332,001)	\$ 9,290,564	\$ 9,991,128	\$ 8,953,249	\$ 9,991,128	\$ 1,037,879
Revenue - Other	228,998	-	228,998	25,472	3,967	(21,505)	95,416	67,854	74,129	67,854	(6,275)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	550,247	-	(550,247)
Total operating revenues	22,535,081	11,270	22,546,351	2,029,551	1,676,045	(353,506)	9,385,979	10,058,982	9,577,626	10,058,982	481,356
Operating expenses:											
Salaries, benefits and contract labor	11,127,728	-	11,127,728	1,080,390	753,028	(327,363)	4,707,885	4,002,716	4,296,415	4,002,716	(293,699)
Management and administrative	829,197	-	829,197	18,887	7,517	(11,370)	345,499	322,810	272,023	322,810	50,786
Operating materials and supplies	2,707,930	20,000	2,727,930	165,065	174,836	9,771	1,136,637	855,691	1,347,731	855,691	(492,040)
Contract services - labor	82,000	-	82,000	30,732	4,762	(25,970)	34,167	103,252	13,674	89,578	(89,578)
Professional services	1,939,844	-	1,939,844	208,509	88,343	(120,166)	808,268	484,810	1,156,340	484,810	(671,530)
Facility maintenance	1,065,595	-	1,065,595	114,927	39,703	(75,223)	443,999	369,891	464,734	369,891	(94,843)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(33,214)	(43,946)	(10,732)	(242,077)	(163,607)	(527,868)	(163,607)	364,261
Permit, Fees & Other	1,796,642	-	1,796,642	245,338	55,023	(190,315)	748,434	504,146	621,771	504,146	(117,625)
Total operating expenses	18,967,951	20,000	18,987,951	1,830,634	1,079,266	(751,368)	7,982,811	6,479,709	7,644,819	6,479,709	(1,165,110)
Operating income(loss) before depreciation	3,567,129	(8,730)	3,558,399	198,917	596,780	397,862	1,403,168	3,579,273	1,932,807	3,579,273	1,646,467
Depreciation and amortization	3,849,531	-	3,849,531	327,389	327,242	(147)	1,593,973	1,643,975	1,714,841	1,643,975	(70,866)
Operating income(loss)	(282,402)	(8,730)	(291,132)	(128,472)	269,538	398,009	(190,805)	1,935,298	217,965	1,935,298	1,717,333
Non-operating revenues(expenses):											
Interest and investment earnings	607,140	-	607,140	64,206	62,496	(1,710)	252,975	335,044	413,777	335,044	(78,733)
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(1,596)	(26,591)	(24,995)	(140,486)	(58,063)	(79,959)	(58,063)	21,897
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	38,974	-	38,974	2,894	2,894	0	16,239	14,398	16,169	14,398	(1,771)
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	65,504	38,799	(26,705)	128,728	291,380	351,097	291,380	(59,718)
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	2,015,896	2,015,895	1,289,265	2,015,895	726,630
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	76,693	72,661	(4,032)	121,413	372,518	331,505	372,518	41,013
Landfill processing fee transfer	1,960	-	1,960	7	27	20	817	57	33	57	23
ISF Fleet Use	2,199,070	-	2,199,070	278,537	276,931	(1,606)	916,279	1,380,292	1,420,430	1,380,292	(40,138)
Total transfers in	7,330,571	-	7,330,571	758,416	752,798	(5,618)	3,054,405	3,768,761	3,041,233	3,768,761	727,528
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(2,015,896)	(2,015,895)	(1,289,265)	(2,015,895)	(726,630)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(76,693)	(72,661)	4,032	(121,413)	(372,518)	(331,505)	(372,518)	(41,013)
Landfill processing fee transfer	(1,960)	-	(1,960)	(7)	(27)	(20)	(163)	(57)	(33)	(57)	(23)
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(278,537)	(276,931)	1,606	(916,279)	(1,380,292)	(1,420,430)	(1,380,292)	40,138
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(56,815)	(47,957)	8,859	(222,012)	(277,451)	(220,693)	(277,451)	(56,758)
Total transfers out	(7,863,399)	-	(7,863,399)	(815,231)	(800,755)	14,477	(3,275,763)	(4,046,213)	(3,261,926)	(4,046,213)	(784,286)
Net transfers	(532,828)	-	(532,828)	(56,815)	(47,957)	8,859	(221,358)	(277,451)	(220,693)	(277,451)	(56,758)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	8,688	(9,158)	(17,846)	(92,630)	13,929	130,404	13,929	(116,475)
Change in net assets before capital expenditures	(589,549)	(8,730)	(598,279)	(119,783)	260,380	380,163	(283,435)	1,949,226	348,369	1,949,226	1,600,857
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(589,549)	(8,730)	(598,279)	(119,783)	260,380	380,163	(283,435)	1,949,226	348,369	1,949,226	1,600,857

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020	Nov 30, 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	-	-	-	10,417	-	(10,417)	-	-	-
Operating materials and supplies	688,546	197,500	886,046	40,812	2,468	(38,344)	369,186	76,157	(293,029)	1,878,144	76,157	(1,801,987)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	-	894,605	22,512	8,816	(13,696)	372,752	42,019	(330,733)	362,746	42,019	(320,727)
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	-	35,264	13,393	13,393	(21,967)	14,693	13,393	(1,300)	490	13,393	12,903
Total operating expenses	1,643,415	197,500	1,840,915	63,324	24,677	(38,647)	767,048	131,570	(635,478)	2,241,381	131,570	(2,109,811)
Operating income(loss) before depreciation	(1,643,415)	(197,500)	(1,840,915)	(63,324)	(24,677)	38,647	(767,048)	(131,570)	635,478	(2,241,381)	(131,570)	2,109,811
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(1,643,415)	(197,500)	(1,840,915)	(63,324)	(24,677)	38,647	(767,048)	(131,570)	635,478	(2,241,381)	(131,570)	2,109,811
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)	(197,500)	(1,840,915)	(63,324)	(24,677)	38,647	(767,048)	(131,570)	635,478	(2,241,381)	(131,570)	2,109,811
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,643,415)	(197,500)	(1,840,915)	(63,324)	(24,677)	38,647	(767,048)	(131,570)	635,478	(2,241,381)	(131,570)	2,109,811

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Item # 8

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020	Nov 30, 2020	Variance	FY21 YTD		Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 1,203,594	\$ (11,730)	\$ 1,191,864	\$ 84,717	\$ 78,609	\$ (6,109)	\$ 496,610	\$ 486,660	\$ (9,950)	\$ 589,932	\$ 486,660	\$ (103,272)
Revenue - Other	-	-	-	-	48	48	-	1,393	1,393	1,809	1,393	(416)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	(11,730)	1,191,864	84,717	78,657	(6,060)	496,610	488,053	(8,557)	591,741	488,053	(103,688)
Operating expenses:												
Salaries, benefits and contract labor	2,684,088	-	2,684,088	280,521	195,171	(85,350)	1,135,576	1,049,611	(85,965)	1,197,129	1,049,611	(147,518)
Management and administrative	454,037	-	454,037	17,763	2,424	(15,340)	189,182	48,266	(140,916)	124,398	48,266	(76,132)
Operating materials and supplies	65,658	-	65,658	70	991	921	27,358	13,288	(14,070)	2,957	13,288	10,331
Contract services - labor	25,000	-	25,000	-	-	-	10,417	-	(10,417)	-	-	-
Professional services	622,299	-	622,299	23,601	6,366	(17,235)	259,291	102,879	(156,412)	165,558	102,879	(62,679)
Facility maintenance	215,585	-	215,585	17,456	15,544	(1,912)	89,827	83,642	(6,185)	77,367	83,642	6,274
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(5,500)	146,803	13,547	2,154	(11,393)	61,168	56,382	(4,786)	95,007	56,382	(38,624)
Total operating expenses	4,218,969	(5,500)	4,213,469	352,959	222,650	(130,309)	1,772,818	1,354,067	(418,751)	1,662,416	1,354,067	(308,348)
Operating income(loss) before depreciation	(3,015,375)	(6,230)	(3,021,605)	(268,242)	(143,993)	124,249	(1,276,208)	(866,014)	410,193	(1,070,675)	(866,014)	204,660
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	23,845	24,872	1,027	32,231	24,872	(7,359)
Operating income(loss)	(3,072,603)	(6,230)	(3,078,833)	(273,216)	(148,967)	124,249	(1,300,053)	(890,886)	409,166	(1,102,905)	(890,886)	212,019
Non-operating revenues(expenses):												
Interest and investment earnings	11,698	-	11,698	27,722	19,121	(8,600)	4,874	50,555	45,680	241,495	50,555	(190,940)
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	27,722	19,121	(8,600)	4,874	50,555	45,680	241,495	50,555	(190,940)
Overhead cost allocation - CA	3,949,056	-	3,949,056	329,088	329,088	-	1,645,440	1,645,440	-	1,289,265	1,645,440	356,175
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	28,369	27,358	(1,011)	475	149,924	149,449	67,764	149,924	82,160
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	79	40	(39)	2,367	372	(1,995)	2,013	372	(1,641)
Total transfers in	3,955,876	-	3,955,876	357,535	356,486	(1,050)	1,648,282	1,795,736	147,454	1,359,042	1,795,736	436,694
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,091)	(74,091)	-	(370,456)	(370,455)	1	-	(370,455)	(370,455)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	(3,002)	(3,002)	(3,324)	(3,002)	323
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(568)	(529)	39	(2,449)	(2,816)	(368)	(4,352)	(2,816)	1,535
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(894,971)	-	(894,971)	(74,659)	(74,620)	39	(372,905)	(376,273)	(3,368)	(7,676)	(376,273)	(368,597)
Net transfers	3,060,905	-	3,060,905	282,877	281,866	(1,011)	1,275,377	1,419,463	144,086	1,351,367	1,419,463	68,096
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	310,598	300,987	(9,611)	1,280,251	1,470,018	189,767	1,592,862	1,470,018	(122,844)
Change in net assets before capital expenditures	(0)	(6,230)	(6,230)	37,382	152,020	114,638	(19,802)	579,131	598,933	489,957	579,131	89,175
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(0)	(6,230)	(6,230)	37,382	152,020	114,638	(19,802)	579,131	598,933	489,957	579,131	89,175
Change in net assets	\$ (0)	\$ (6,230)	\$ (6,230)	\$ 37,382	\$ 152,020	\$ 114,638	\$ (19,802)	\$ 579,131	\$ 598,933	\$ 489,957	\$ 579,131	\$ 89,175

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020	Nov 30, 2020	Variance	FY21 YTD		Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 6,803,463	\$ 23,000	\$ 6,826,463	\$ 550,645	\$ 441,058	\$ (109,587)	\$ 2,844,360	\$ 2,790,844	\$ (53,516)	\$ 2,607,360	\$ 2,790,844	\$ 183,484
Revenue - Other	10,626	-	10,626	886	886	-	4,428	4,883	455	5,007	4,883	(124)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,814,089	23,000	6,837,089	551,531	441,943	(109,587)	2,848,787	2,795,726	(53,061)	2,612,366	2,795,726	183,360
Operating expenses:												
Salaries, benefits and contract labor	4,179,489	-	4,179,489	394,578	236,260	(158,318)	1,768,246	1,388,094	(380,151)	1,527,743	1,388,094	(139,648)
Management and administrative	100,041	-	100,041	297	1,465	1,168	41,684	45,405	3,721	21,070	45,405	24,335
Operating materials and supplies	684,448	20,000	704,448	55,166	47,604	(7,562)	293,520	263,751	(29,769)	292,662	263,751	(28,911)
Contract services - labor	2,000	-	2,000	18,285	-	(18,285)	833	37,107	36,274	-	37,107	37,107
Professional services	412,500	-	412,500	18,940	20,127	1,187	171,875	111,252	(60,623)	119,708	111,252	(8,456)
Facility maintenance	75,740	-	75,740	8,545	3,205	(5,341)	31,558	35,569	4,010	51,676	35,569	(16,108)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	123,916	5,000	128,916	-	-	-	53,715	93,290	39,575	89,042	93,290	4,248
Total operating expenses	5,578,135	25,000	5,603,135	495,812	308,661	(187,150)	2,361,431	1,974,468	(386,963)	2,101,901	1,974,468	(127,433)
Operating income(loss) before depreciation	1,235,954	(2,000)	1,233,954	55,719	133,282	77,563	487,356	821,259	333,903	510,466	821,259	310,793
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-	65,403	66,825	1,423	67,031	66,825	(206)
Operating income(loss)	1,078,987	(2,000)	1,076,987	42,413	119,976	77,563	421,953	754,433	332,480	443,434	754,433	310,999
Non-operating revenues(expenses):												
Interest and investment earnings	66,140	-	66,140	-	-	-	27,558	21,844	(5,714)	(28,800)	21,844	50,644
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(33,438)	-	(33,438)	(133)	(129)	4	(13,933)	(9,178)	4,754	(10,389)	(9,178)	1,211
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,894	2,894	0	16,239	14,398	(1,841)	16,169	14,398	(1,771)
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	2,761	2,765	4	29,865	27,064	(2,801)	(23,019)	27,064	50,083
Overhead cost allocation - CA	889,094	-	889,094	74,091	74,091	-	370,456	370,455	(1)	-	370,455	370,455
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	266,051	-	266,051	39,079	38,202	(877)	110,855	166,009	55,155	193,984	166,009	(27,975)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	10,703	9,135	(1,568)	3,591	41,139	37,548	14,089	41,139	27,050
Total transfers in	1,163,763	-	1,163,763	123,872	121,428	(2,445)	484,901	577,603	92,702	208,074	577,603	369,530
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(116,631)	(116,631)	-	(583,154)	(583,155)	(1)	(186,760)	(583,155)	(396,395)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(1,140)	-	(1,140)	(9,635)	(9,567)	69	(475)	(65,168)	(64,693)	(1,845)	(65,168)	(63,324)
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(396,367)	-	(396,367)	(58,219)	(58,220)	(1)	(165,153)	(291,098)	(125,945)	(211,586)	(291,098)	(79,512)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,797,076)	-	(1,797,076)	(184,486)	(184,417)	68	(748,782)	(939,421)	(190,639)	(400,190)	(939,421)	(539,231)
Net transfers	(633,313)	-	(633,313)	(60,614)	(62,990)	(2,376)	(263,880)	(361,818)	(97,937)	(192,117)	(361,818)	(169,701)
Total non-operating revenues(expenses), net	(561,637)	-	(561,637)	(57,853)	(60,225)	(2,372)	(234,015)	(334,754)	(100,738)	(215,136)	(334,754)	(119,618)
Change in net assets before capital expenditures	517,350	(2,000)	515,350	(15,440)	59,751	75,191	187,938	419,680	231,742	228,299	419,680	191,381
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 517,350	\$ (2,000)	\$ 515,350	\$ (15,440)	\$ 59,751	\$ 75,191	\$ 187,938	\$ 419,680	\$ 231,742	\$ 228,299	\$ 419,680	\$ 191,381

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Item # 8

Description	Adopted Budget	Adjustments	Adjusted Budget	2020			FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				Oct 31, 2020	Nov 30, 2020	Variance						
Operating revenues:												
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,368,428	\$ 1,151,246	\$ (217,182)	\$ 5,947,511	\$ 6,711,171	\$ 763,660	\$ 5,754,327	\$ 6,711,171	\$ 956,844
Revenue - Other	167,379	-	167,379	21,618	203	(21,415)	69,741	51,305	(18,436)	67,321	51,305	(16,015)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	300,247	-	(300,247)
Total operating revenues	14,441,405	-	14,441,405	1,390,046	1,151,449	(238,597)	6,017,252	6,762,476	745,224	6,121,895	6,762,476	640,582
Operating expenses:												
Salaries, benefits and contract labor	3,826,743	-	3,826,743	371,406	296,755	(74,650)	1,619,007	1,435,622	(183,385)	1,435,117	1,435,622	505
Management and administrative	76,596	-	76,596	827	3,628	2,801	31,915	69,063	37,148	17,834	69,063	51,229
Operating materials and supplies	1,277,224	-	1,277,224	66,606	21,354	(105,270)	532,177	378,619	(153,558)	638,107	378,619	(259,489)
Contract services - labor	30,000	-	30,000	4,762	4,762	-	12,500	32,683	20,183	6,479	32,683	26,204
Professional services	712,579	-	712,579	162,070	46,025	(116,045)	296,908	248,992	(47,916)	450,915	248,992	(201,923)
Facility maintenance	332,970	-	332,970	30,132	5,532	(20,600)	138,738	113,061	(25,677)	169,970	113,061	(56,909)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,438,313	500	1,438,813	228,283	51,878	(176,406)	599,506	337,047	(262,459)	380,299	337,047	(43,252)
Total operating expenses	7,694,425	500	7,694,925	859,324	500,540	(358,784)	3,230,749	2,615,087	(615,662)	3,098,722	2,615,087	(483,635)
Operating income(loss) before depreciation	6,746,980	(500)	6,746,480	530,722	650,909	120,187	2,786,503	4,147,390	1,360,887	3,023,173	4,147,390	1,124,217
Depreciation and amortization	2,559,876	-	2,559,876	218,850	218,703	(147)	1,066,615	1,093,682	27,067	1,068,641	1,093,682	25,041
Operating income(loss)	4,187,104	(500)	4,186,604	311,872	432,206	120,334	1,719,888	3,053,708	1,333,820	1,954,532	3,053,708	1,099,175
Non-operating revenues(expenses):												
Interest and investment earnings	350,665	-	350,665	22,094	25,595	3,501	146,110	167,529	21,418	72,792	167,529	94,737
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(282,911)	-	(282,911)	(453)	(438)	15	(117,880)	(18,853)	99,026	(33,623)	(18,853)	14,770
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	21,642	25,157	3,515	28,231	148,676	120,445	39,169	148,676	109,507
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	9,246	7,102	(2,144)	-	52,735	52,735	60,996	52,735	(8,261)
Landfill processing fee transfer	1,960	-	1,960	7	27	20	817	57	(760)	33	57	23
ISF Fleet Use	3,060	-	3,060	-	-	-	1,275	-	(1,275)	-	-	-
Total transfers in	5,020	-	5,020	9,253	7,129	(2,124)	2,092	52,792	50,700	61,030	52,792	(8,238)
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(212,457)	(212,457)	-	(1,062,286)	(1,062,285)	1	(1,080,615)	(1,062,285)	18,330
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(227,268)	-	(227,268)	(49,529)	(51,412)	(1,883)	(94,695)	(209,530)	(114,835)	(136,719)	(209,530)	(72,811)
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,790,184)	-	(1,790,184)	(217,551)	(216,534)	1,017	(745,910)	(1,072,295)	(326,385)	(1,198,500)	(1,072,295)	126,205
ISF Fleet Use	(532,828)	-	(532,828)	(56,815)	(47,957)	8,859	(222,012)	(277,451)	(55,439)	(220,693)	(277,451)	(56,758)
Provision for landfill closure/postclosure	(5,099,767)	-	(5,099,767)	(536,353)	(528,360)	7,993	(2,124,903)	(2,621,561)	(496,658)	(2,636,628)	(2,621,561)	14,966
Total transfers out	(5,094,747)	-	(5,094,747)	(527,100)	(521,231)	5,869	(2,122,811)	(2,568,770)	(445,958)	(2,575,498)	(2,568,770)	6,728
Net transfers	(5,027,027)	-	(5,027,027)	(505,458)	(496,074)	9,384	(2,094,580)	(2,420,094)	(325,513)	(2,536,329)	(2,420,094)	116,235
Change in net assets before capital expenditures	(839,889)	(500)	(840,389)	(193,586)	(63,868)	129,719	(374,692)	633,614	1,008,306	(581,797)	633,614	1,215,410
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (839,889)	\$ (500)	\$ (840,389)	\$ (193,586)	\$ (63,868)	\$ 129,719	\$ (374,692)	\$ 633,614	\$ 1,008,306	\$ (581,797)	\$ 633,614	\$ 1,215,410

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	FY21 YTD			FY21 YTD			Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				Oct 31, 2020	Nov 30, 2020	Variance	Budget	Actual	Variance				
Operating revenues:													
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ 2,969	\$ 2,830	\$ (139)	\$ 21,247	\$ 10,274	\$ (10,973)	\$ 250,000	\$ 10,274	\$ (250,000)	
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	50,993	-	50,993	2,969	2,830	(139)	21,247	10,274	(10,973)	250,000	10,274	(239,726)	
Operating expenses:													
Salaries, benefits and contract labor	106,138	-	106,138	-	-	-	44,905	-	(44,905)	-	-	-	
Management and administrative	1,054	-	1,054	-	-	-	439	-	(439)	107	-	(107)	
Operating materials and supplies	103,000	-	103,000	1,630	21,302	19,672	42,917	29,356	(13,561)	207,291	29,356	(177,935)	
Contract services - labor	25,000	-	25,000	12,447	-	(12,447)	10,417	33,462	23,045	7,195	33,462	26,267	
Professional services	191,467	-	191,467	3,898	15,825	11,927	79,778	21,688	(58,090)	419,997	21,688	(398,309)	
Facility maintenance	91,500	-	91,500	3,885	895	(2,990)	38,125	8,977	(29,148)	51,784	8,977	(42,807)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(33,214)	(43,946)	(10,732)	(242,077)	(163,607)	78,470	(527,868)	(163,607)	364,261	
Permit, Fees & Other	76,610	-	76,610	3,484	979	(2,505)	31,921	17,384	(14,537)	11,769	17,384	5,615	
Total operating expenses	13,783	-	13,783	(7,870)	(4,945)	2,924	6,423	(52,740)	(59,164)	170,274	(52,740)	(223,015)	
Operating income(loss) before depreciation	37,209	-	37,209	10,839	7,775	(3,063)	14,824	63,014	48,191	79,726	63,014	(16,712)	
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	5,539	5,539	0	5,539	5,539	-	
Operating income(loss)	23,915	-	23,915	9,731	6,668	(3,063)	9,284	57,475	48,191	74,187	57,475	(16,712)	
Non-operating revenues(expenses):													
Interest and investment earnings	173,637	-	173,637	14,390	17,780	3,390	72,349	95,117	22,768	128,310	95,117	(33,194)	
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	14,390	17,780	3,390	72,349	95,117	22,768	128,310	95,117	(33,194)	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	(22,274)	-	(22,274)	(8,521)	(5,963)	2,559	(9,281)	(46,526)	(37,245)	(131,871)	(46,526)	85,345	
ISF Fleet Use	(6,642)	-	(6,642)	(2,199)	(1,649)	551	(2,768)	(14,082)	(11,315)	(5,992)	(14,082)	(8,090)	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers in	(28,916)	-	(28,916)	(10,720)	(7,611)	3,109	(12,048)	(60,608)	(48,560)	(137,863)	(60,608)	77,255	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	(22,274)	-	(22,274)	(8,521)	(5,963)	2,559	(9,281)	(46,526)	(37,245)	(131,871)	(46,526)	85,345	
ISF Fleet Use	(6,642)	-	(6,642)	(2,199)	(1,649)	551	(2,768)	(14,082)	(11,315)	(5,992)	(14,082)	(8,090)	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(28,916)	-	(28,916)	(10,720)	(7,611)	3,109	(12,048)	(60,608)	(48,560)	(137,863)	(60,608)	77,255	
Net transfers	(28,916)	-	(28,916)	(10,720)	(7,611)	3,109	(12,048)	(60,608)	(48,560)	(137,863)	(60,608)	77,255	
Total non-operating revenues(expenses), net	144,721	-	144,721	3,670	10,169	6,499	60,300	34,508	(25,792)	(9,553)	34,508	44,062	
Change in net assets before capital expenditures	168,636	-	168,636	13,400	16,836	3,436	69,585	91,984	22,399	64,634	91,984	27,350	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	\$ 168,636	\$ -	\$ 168,636	\$ 13,400	\$ 16,836	\$ 3,436	\$ 69,585	\$ 91,984	\$ 22,399	\$ 64,634	\$ 91,984	\$ 27,350	

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020	Nov 30, 2020	FY21 YTD		FY21 YTD		Variance	Prior FY20 YTD	Current FY21	Variance
				\$	\$	Budget	Actual	Actual	Actual		Actual		
Operating revenues:													
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 288	\$ 1,166	\$ 878	\$ 2,063	\$ 2,452	\$ 1,630	\$ 2,452	\$ 822	\$ 2,452	\$ 822
Revenue - Other	-	-	-	-	-	-	-	-	(7)	-	-	-	7
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	25,000	-	25,000	288	1,166	878	2,063	2,452	1,624	2,452	829	2,452	829
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	-	-	-	-	-	-	-	-	162	-	(162)	-	(162)
Facility maintenance	-	-	-	1,905	-	(1,905)	-	6,066	9,421	6,066	(3,354)	6,066	(3,354)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	500	-	500	23	12	(11)	42	42	43,383	42	(43,340)	42	(43,340)
Total operating expenses	500	-	500	1,928	12	(1,916)	42	6,109	58,141	6,109	(52,032)	6,109	(52,032)
Operating income(loss) before depreciation	24,500	-	24,500	(1,640)	1,153	2,794	2,042	(3,656)	(56,517)	(3,656)	52,861	(3,656)	52,861
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	2,500	12,498	128,633	12,498	(116,135)	12,498	(116,135)
Operating income(loss)	(5,495)	-	(5,495)	(4,140)	(1,346)	2,794	(458)	(16,154)	(185,150)	(16,154)	168,996	(16,154)	168,996
Non-operating revenues(expenses):													
Interest and investment earnings	-	-	-	-	-	-	-	-	(20)	-	20	-	20
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(104,084)	-	(104,084)	(1,010)	(26,024)	(25,014)	(8,674)	(30,031)	(35,947)	(30,031)	5,916	(30,031)	5,916
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(104,084)	-	(104,084)	(1,010)	(26,024)	(25,014)	(8,674)	(30,031)	(35,968)	(30,031)	5,937	(30,031)	5,937
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	(21,890)	-	21,890	-	21,890
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	(7)	(27)	(20)	(163)	(57)	(33)	(57)	(23)	(57)	(23)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	(21,890)	-	21,890	-	21,890
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	(7)	(27)	(20)	(163)	(57)	(33)	(57)	(23)	(57)	(23)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,960)	-	(1,960)	(7)	(27)	(20)	(163)	(57)	(21,923)	(57)	21,867	(57)	21,867
Net transfers	(1,960)	-	(1,960)	(7)	(27)	(20)	(163)	(57)	(21,923)	(57)	21,867	(57)	21,867
Total non-operating revenues(expenses), net	(106,044)	-	(106,044)	(1,017)	(26,051)	(25,034)	(8,837)	(30,088)	(57,891)	(30,088)	27,803	(30,088)	27,803
Change in net assets before capital expenditures	(111,539)	-	(111,539)	(5,156)	(27,397)	(22,241)	(9,295)	(46,242)	(243,042)	(46,242)	196,800	(46,242)	196,800
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$(111,539)	\$-	\$(111,539)	\$(5,156)	\$(27,397)	\$(22,241)	\$(9,295)	\$(46,242)	\$(243,042)	\$(46,242)	\$196,800	\$(46,242)	\$196,800

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2020	Nov 30, 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	33,885	24,841	(9,045)	140,153	129,389	(10,764)	136,426	129,389	(7,037)
Management and administrative	197,469	-	197,469	-	-	-	82,279	160,075	77,797	103,422	160,075	56,653
Operating materials and supplies	577,600	-	577,600	41,592	16,979	(24,613)	240,667	170,678	(69,988)	206,729	170,678	(36,051)
Contract services - labor												
Professional services	1,000	-	1,000	-	-	-	417	-	(417)	-	-	-
Facility maintenance	349,800	-	349,800	53,003	10,528	(42,475)	145,750	122,576	(23,174)	104,516	122,576	18,060
Contra-Post Closure Expenses												
Permit, Fees & Other	5,000	-	5,000	-	-	-	2,083	-	(2,083)	2,272	-	(2,272)
Total operating expenses	1,462,139	-	1,462,139	128,480	52,348	(76,133)	611,348	582,719	(28,629)	553,366	582,719	29,353
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(128,480)	(52,348)	76,133	(611,348)	(582,719)	28,629	(553,366)	(582,719)	(29,353)
Depreciation and amortization	1,032,171	-	1,032,171	86,651	86,651	-	430,071	440,559	10,488	412,767	440,559	27,792
Operating income(loss)	(2,494,310)	-	(2,494,310)	(215,132)	(138,999)	76,133	(1,041,419)	(1,023,278)	18,142	(966,133)	(1,023,278)	(57,145)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	2,083	-	(2,083)	1,110	-	(1,110)
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	-	-	(2,083)	2,083	-	(2,083)	1,110	-	(1,110)
Overhead cost allocation - CA												
Due from post closure landfills												
Utility transfer												
Intra-department labor transfer	24,200	-	24,200	-	-	-	10,083	3,850	(6,233)	8,760	3,850	(4,910)
Landfill processing fee transfer												
ISF Fleet Use	2,181,712	-	2,181,712	267,756	267,756	-	909,047	1,338,780	429,734	1,404,327	1,338,780	(65,547)
Total transfers in	2,205,912	-	2,205,912	267,756	267,756	-	919,130	1,342,630	423,500	1,413,087	1,342,630	(70,457)
Overhead cost allocation - CA												
Due to post closed landfills												
Utility transfer												
Intra-department labor transfer	(40,709)	-	(40,709)	(9,008)	(5,720)	3,288	(16,962)	(48,293)	(31,331)	(57,746)	(48,293)	9,454
Landfill processing fee transfer												
ISF Fleet Use												
Provision for landfill closure/postclosure												
Total transfers out	(40,709)	-	(40,709)	(9,008)	(5,720)	3,288	(16,962)	(48,293)	(31,331)	(57,746)	(48,293)	9,454
Net transfers	2,165,203	-	2,165,203	258,749	262,036	3,288	902,168	1,294,338	392,170	1,355,341	1,294,338	(61,003)
Total non-operating revenues(expenses), net	2,170,203	-	2,170,203	258,749	262,036	3,288	904,251	1,294,338	390,086	1,356,451	1,294,338	(62,113)
Change in net assets before capital expenditures	(324,107)	-	(324,107)	43,617	123,037	79,420	(137,168)	271,060	408,228	390,318	271,060	(119,258)
Capital expenditures												
Capital expenditures - contra												
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(324,107)	\$ -	(324,107)	\$ 43,617	\$ 123,037	\$ 79,420	\$ (137,168)	\$ 271,060	\$ 408,228	\$ 390,318	\$ 271,060	\$ (119,258)

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