

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,672,078	\$ 1,769,913	\$ 97,835	\$ 11,176,588	\$ 11,761,041	\$ 584,453	\$ 10,708,532	\$ 11,761,041	\$ 1,052,509
Revenue - Other	228,998	-	228,998	3,967	7,355	3,388	114,499	75,209	(39,289)	78,029	75,209	(2,819)
Reimb from Outside Agencies	-	-	-	-	1,103	1,103	-	1,103	1,103	550,247	1,103	(549,144)
Total operating revenues	22,535,081	67,927	22,603,008	1,676,045	1,778,371	102,326	11,291,087	11,837,353	546,266	11,336,808	11,837,353	500,545
Operating expenses:												
Salaries, benefits and contract labor	11,127,728	(22,000)	11,105,728	753,028	764,541	11,514	5,552,864	4,767,258	(785,607)	5,043,297	4,767,258	(276,039)
Management and administrative	829,197	-	829,197	8,868	10,317	1,449	414,599	334,478	(80,121)	363,231	334,478	(28,754)
Operating materials and supplies	2,707,930	15,800	2,723,730	179,643	324,266	144,624	1,361,865	1,184,764	(177,101)	1,685,377	1,184,764	(500,613)
Contract services - labor	82,000	48,267	130,267	4,762	30,575	25,813	65,134	133,827	68,694	31,482	133,827	102,345
Professional services	1,939,844	30,700	1,970,544	88,343	141,352	53,009	985,272	626,162	(359,110)	2,156,635	626,162	(1,530,473)
Facility maintenance	1,065,595	-	1,065,595	39,703	126,546	86,842	532,798	496,436	(36,362)	596,420	496,436	(99,984)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(43,946)	(64,864)	(20,918)	(290,493)	(228,471)	62,021	(911,179)	(228,471)	682,707
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	55,023	82,968	27,944	896,363	587,114	(309,249)	759,529	587,114	(172,415)
Total operating expenses	18,967,951	69,267	19,037,218	1,085,423	1,415,700	330,277	9,518,401	7,901,567	(1,616,834)	9,724,793	7,901,567	(1,823,226)
Operating income(loss) before depreciation	3,567,129	(1,340)	3,565,789	590,622	362,671	(227,951)	1,772,686	3,935,787	2,163,100	1,612,016	3,935,787	2,323,771
Depreciation and amortization	3,849,531	-	3,849,531	327,242	327,091	(151)	1,912,268	1,971,066	58,799	2,059,246	1,971,066	(88,180)
Operating income(loss)	(282,402)	(1,340)	(283,742)	263,380	35,580	(227,800)	(139,581)	1,964,721	2,104,302	(447,230)	1,964,721	2,411,951
Non-operating revenues(expenses):												
Interest and investment earnings	607,140	-	607,140	62,496	53,139	(9,356)	303,570	388,184	84,614	590,582	388,184	(202,398)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	1,328	-	(1,328)
Debt service interest expense	(420,433)	-	(420,433)	(26,591)	(54,349)	(27,758)	(166,848)	(112,411)	54,437	(137,268)	(112,411)	24,857
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,894	2,589	(305)	19,487	16,987	(2,500)	18,831	16,987	(1,844)
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	38,799	1,380	(37,419)	156,209	292,759	136,551	473,472	292,759	(180,713)
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	2,419,075	2,419,074	(1)	1,547,118	2,419,074	871,956
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	72,661	85,029	12,368	145,696	457,548	311,852	394,774	457,548	62,774
Landfill processing fee transfer	1,960	-	1,960	27	9	(18)	980	66	(914)	41	66	25
ISF Fleet Use	2,199,070	-	2,199,070	276,931	274,825	(2,106)	1,099,535	1,655,117	555,582	1,703,703	1,655,117	(48,587)
Total transfers in	7,330,571	-	7,330,571	752,798	763,043	10,244	3,665,286	4,531,804	866,519	3,645,636	4,531,804	886,168
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(2,419,075)	(2,419,074)	1	(1,547,118)	(2,419,074)	(871,956)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(72,661)	(77,450)	(4,789)	(145,696)	(449,969)	(304,273)	(394,774)	(449,969)	(55,195)
Landfill processing fee transfer	(1,960)	-	(1,960)	(27)	(9)	18	(163)	(66)	98	(41)	(66)	(25)
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(276,931)	(274,825)	2,106	(1,099,535)	(1,655,117)	(555,582)	(1,703,703)	(1,655,117)	48,587
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(47,957)	(52,346)	(4,389)	(266,414)	(329,797)	(63,383)	(264,256)	(329,797)	(65,541)
Total transfers out	(7,863,399)	-	(7,863,399)	(800,755)	(807,809)	(7,055)	(3,930,883)	(4,854,022)	(923,139)	(3,909,893)	(4,854,022)	(944,129)
Net transfers	(532,828)	-	(532,828)	(47,957)	(44,767)	3,190	(265,597)	(322,218)	(56,621)	(264,256)	(322,218)	(57,962)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	(9,158)	(43,387)	(34,229)	(109,389)	(29,459)	79,930	209,216	(29,459)	(238,674)
Change in net assets before capital expenditures	(589,549)	(1,340)	(590,889)	254,223	(7,807)	(262,029)	(248,970)	1,935,262	2,184,232	(238,015)	1,935,262	2,173,277
Capital expenditures	1,643,415	1,858,654	3,502,069	24,677	39,440	14,763	1,751,035	171,010	(1,580,025)	2,260,549	171,010	(2,089,539)
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	1,643,415	1,858,654	3,502,069	24,677	39,440	14,763	1,751,035	171,010	(1,580,025)	2,260,549	171,010	(2,089,539)
Change in net assets	\$ (2,232,964)	\$ (1,859,994)	\$ (4,092,958)	\$ 229,545	\$ (47,247)	\$ (276,793)	\$ (2,000,004)	\$ 1,764,252	\$ 3,764,256	\$ (2,498,564)	\$ 1,764,252	\$ 4,262,816

VENTURA REGIONAL SANITATION DISTRICT
 Enterprise Fund
 Statement of Revenues, Expenses and Change in Net Assets
 For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,672,078	\$ 1,769,913	\$ 97,835	\$ 11,176,588	\$ 11,761,041	\$ 584,453	\$ 10,708,532	\$ 11,761,041	\$ 1,052,509
Revenue - Other	228,998	-	228,998	3,967	7,355	3,388	114,499	75,209	(39,289)	78,029	75,209	(2,819)
Reimb from Outside Agencies	-	-	-	-	1,103	1,103	-	1,103	1,103	550,247	1,103	(549,144)
Total operating revenues	22,535,081	67,927	22,603,008	1,676,045	1,778,371	102,326	11,291,087	11,837,353	546,266	11,336,808	11,837,353	500,545
Operating expenses:												
Salaries, benefits and contract labor	11,127,728	(22,000)	11,105,728	753,028	764,541	11,514	5,552,864	4,767,258	(785,607)	5,043,297	4,767,258	(276,039)
Management and administrative	829,197	-	829,197	8,868	10,317	1,449	414,599	334,478	(80,121)	363,231	334,478	(28,754)
Operating materials and supplies	2,707,930	15,800	2,723,730	179,643	324,266	144,624	1,361,865	1,184,764	(177,101)	1,685,377	1,184,764	(500,613)
Contract services - labor	82,000	48,267	130,267	4,762	30,575	25,813	65,134	133,827	68,694	31,482	133,827	102,345
Professional services	1,939,844	30,700	1,970,544	88,343	141,352	53,009	985,272	626,162	(359,110)	2,156,635	626,162	(1,530,473)
Facility maintenance	1,065,595	-	1,065,595	39,703	126,546	86,842	532,798	496,436	(36,362)	596,420	496,436	(99,984)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(43,946)	(64,864)	(20,918)	(290,493)	(228,471)	62,021	(911,179)	(228,471)	682,707
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	55,023	82,968	27,944	896,363	587,114	(309,249)	759,529	587,114	(172,415)
Total operating expenses	18,967,951	69,267	19,037,218	1,085,423	1,415,700	330,277	9,518,401	7,901,567	(1,616,834)	9,724,793	7,901,567	(1,823,226)
Operating income(loss) before depreciation	3,567,129	(1,340)	3,565,789	590,622	362,671	(227,951)	1,772,686	3,935,787	2,163,100	1,612,016	3,935,787	2,323,771
Depreciation and amortization	3,849,531	-	3,849,531	327,242	327,091	(151)	1,912,268	1,971,066	58,799	2,059,246	1,971,066	(88,180)
Operating income(loss)	(282,402)	(1,340)	(283,742)	263,380	35,580	(227,800)	(139,581)	1,964,721	2,104,302	(447,230)	1,964,721	2,411,951
Non-operating revenues(expenses):												
Interest and investment earnings	607,140	-	607,140	62,496	53,139	(9,356)	303,570	388,184	84,614	590,582	388,184	(202,398)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	1,328	-	(1,328)
Debt service interest expense	(420,433)	-	(420,433)	(26,591)	(54,349)	(27,758)	(166,848)	(112,411)	54,437	(137,268)	(112,411)	24,857
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,894	2,589	(305)	19,487	16,987	(2,500)	18,831	16,987	(1,844)
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	38,799	1,380	(37,419)	156,209	292,759	136,551	473,472	292,759	(180,713)
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	2,419,075	2,419,074	(1)	1,547,118	2,419,074	871,956
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	72,661	85,029	12,368	145,696	457,548	311,852	394,774	457,548	62,774
Landfill processing fee transfer	1,960	-	1,960	27	9	(18)	980	66	(914)	41	66	25
ISF Fleet Use	2,199,070	-	2,199,070	276,931	274,825	(2,106)	1,099,535	1,655,117	555,582	1,703,703	1,655,117	(48,587)
Total transfers in	7,330,571	-	7,330,571	752,798	763,043	10,244	3,665,286	4,531,804	866,519	3,645,636	4,531,804	886,168
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(2,419,075)	(2,419,074)	1	(1,547,118)	(2,419,074)	(871,956)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(72,661)	(77,450)	(4,789)	(145,696)	(449,969)	(304,273)	(394,774)	(449,969)	(55,195)
Landfill processing fee transfer	(1,960)	-	(1,960)	(27)	(9)	18	(163)	(66)	98	(41)	(66)	(25)
ISF Fleet Use	(2,199,070)	-	(2,199,070)	(276,931)	(274,825)	2,106	(1,099,535)	(1,655,117)	(555,582)	(1,703,703)	(1,655,117)	48,587
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(47,957)	(52,346)	(4,389)	(266,414)	(329,797)	(63,383)	(264,256)	(329,797)	(65,541)
Total transfers out	(7,863,399)	-	(7,863,399)	(800,755)	(807,809)	(7,055)	(3,930,883)	(4,854,022)	(923,139)	(3,909,893)	(4,854,022)	(944,129)
Net transfers	(532,828)	-	(532,828)	(47,957)	(44,767)	3,190	(265,597)	(322,218)	(56,621)	(264,256)	(322,218)	(57,962)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	(9,158)	(43,387)	(34,229)	(109,389)	(29,459)	79,930	209,216	(29,459)	(238,674)
Change in net assets before capital expenditures	(589,549)	(1,340)	(590,889)	254,223	(7,807)	(262,029)	(248,970)	1,935,262	2,184,232	(238,015)	1,935,262	2,173,277
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (589,549)	\$ (1,340)	\$ (590,889)	\$ 254,223	\$ (7,807)	\$ (262,029)	\$ (248,970)	\$ 1,935,262	\$ 2,184,232	\$ (238,015)	\$ 1,935,262	\$ 2,173,277

VENTURA REGIONAL SANITATION DISTRICT
 Capital Outlays
 Statement of Revenues, Expenses and Change in Net Assets
 For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 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	-	-	-	12,500	-	(12,500)	-	-	-
Operating materials and supplies	688,546	666,557	1,355,103	2,468	19,122	16,654	677,552	95,279	(582,272)	1,884,286	95,279	(1,789,006)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	1,183,997	2,078,602	8,816	19,015	10,199	1,039,301	61,034	(978,267)	375,468	61,034	(314,434)
Facility maintenance	-	-	-	-	1,303	1,303	-	1,303	1,303	-	1,303	1,303
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	8,100	43,364	13,393	-	(13,393)	21,682	13,393	(8,289)	794	13,393	12,599
Total operating expenses	1,643,415	1,858,654	3,502,069	24,677	39,440	14,763	1,751,035	171,010	(1,580,025)	2,260,549	171,010	(2,089,539)
Operating income(loss) before depreciation	(1,643,415)	(1,858,654)	(3,502,069)	(24,677)	(39,440)	(14,763)	(1,751,035)	(171,010)	1,580,025	(2,260,549)	(171,010)	2,089,539
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(1,643,415)	(1,858,654)	(3,502,069)	(24,677)	(39,440)	(14,763)	(1,751,035)	(171,010)	1,580,025	(2,260,549)	(171,010)	2,089,539
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses), net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets before capital expenditures	(1,643,415)	(1,858,654)	(3,502,069)	(24,677)	(39,440)	(14,763)	(1,751,035)	(171,010)	1,580,025	(2,260,549)	(171,010)	2,089,539
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (1,643,415)	\$ (1,858,654)	\$ (3,502,069)	\$ (24,677)	\$ (39,440)	\$ (14,763)	\$ (1,751,035)	\$ (171,010)	\$ 1,580,025	\$ (2,260,549)	\$ (171,010)	\$ 2,089,539

VENTURA REGIONAL SANITATION DISTRICT
 Central Administration
 Statement of Revenues, Expenses and Change in Net Assets
 For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 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	\$ (11,730)	\$ 1,191,864	\$ 78,609	\$ 83,569	\$ 4,961	\$ 595,932	\$ 570,230	\$ (25,702)	\$ 702,129	\$ 570,230	\$ (131,900)
Revenue - Other	-	-	-	48	1,492	1,443	-	2,884	2,884	3,636	2,884	(751)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	(11,730)	1,191,864	78,657	85,061	6,404	595,932	573,114	(22,818)	705,765	573,114	(132,651)
Operating expenses:												
Salaries, benefits and contract labor	2,684,088	-	2,684,088	195,171	189,644	(5,527)	1,342,044	1,239,255	(102,789)	1,390,336	1,239,255	(151,081)
Management and administrative	454,037	-	454,037	2,424	7,713	5,289	227,019	55,979	(171,040)	151,606	55,979	(95,627)
Operating materials and supplies	65,658	-	65,658	1,902	1,951	49	32,829	16,151	(16,678)	5,923	16,151	10,228
Contract services - labor	25,000	-	25,000	-	-	-	12,500	-	(12,500)	-	-	-
Professional services	622,299	-	622,299	6,366	35,211	28,845	311,149	138,090	(173,059)	216,353	138,090	(78,264)
Facility maintenance	215,585	-	215,585	15,544	19,173	3,629	107,793	102,815	(4,978)	95,644	102,815	7,171
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(9,000)	143,303	2,154	6,378	4,224	71,651	62,760	(8,891)	102,782	62,760	(40,021)
Total operating expenses	4,218,969	(9,000)	4,209,969	223,561	260,070	36,509	2,104,985	1,615,050	(489,935)	1,962,643	1,615,050	(347,594)
Operating income(loss) before depreciation	(3,015,375)	(2,730)	(3,018,105)	(144,904)	(175,009)	(30,105)	(1,509,053)	(1,041,935)	467,117	(1,256,878)	(1,041,935)	214,943
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	28,614	29,846	1,232	38,345	29,846	(8,499)
Operating income(loss)	(3,072,603)	(2,730)	(3,075,333)	(149,879)	(179,984)	(30,105)	(1,537,667)	(1,071,782)	465,885	(1,295,223)	(1,071,782)	223,441
Non-operating revenues(expenses):												
Interest and investment earnings	11,698	-	11,698	19,121	(44,236)	(63,357)	5,849	6,319	470	195,737	6,319	(189,418)
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	19,121	(44,236)	(63,357)	5,849	6,319	470	195,737	6,319	(189,418)
Overhead cost allocation - CA	3,949,056	-	3,949,056	329,088	329,088	-	1,974,528	1,974,528	-	1,547,118	1,974,528	427,410
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	27,358	21,755	(5,603)	570	171,679	171,109	94,560	171,679	77,118
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	40	33	(7)	2,840	405	(2,435)	2,336	405	(1,931)
Total transfers in	3,955,876	-	3,955,876	356,486	350,875	(5,611)	1,977,938	2,146,611	168,673	1,644,014	2,146,611	502,597
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,091)	(74,091)	-	(444,547)	(444,546)	1	-	(444,546)	(444,546)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	(3,244)	(3,244)	-	(6,246)	(6,246)	(3,324)	(6,246)	(2,922)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(529)	(522)	7	(2,939)	(3,338)	(400)	(5,127)	(3,338)	1,789
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(894,971)	-	(894,971)	(74,620)	(77,857)	(3,237)	(447,486)	(454,130)	(6,644)	(8,451)	(454,130)	(445,679)
Net transfers	3,060,905	-	3,060,905	281,866	273,018	(8,848)	1,530,453	1,692,481	162,029	1,635,564	1,692,481	56,918
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	300,987	228,783	(72,205)	1,536,302	1,698,800	162,499	1,831,300	1,698,800	(132,500)
Change in net assets before capital expenditures	(0)	(2,730)	(2,730)	151,109	48,799	(102,310)	(1,365)	627,019	628,384	536,077	627,019	90,942
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (0)	\$ (2,730)	\$ (2,730)	\$ 151,109	\$ 48,799	\$ (102,310)	\$ (1,365)	\$ 627,019	\$ 628,384	\$ 536,077	\$ 627,019	\$ 90,942

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets

For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 6,803,463	\$ 79,657	\$ 6,883,120	\$ 441,058	\$ 432,286	\$ (8,772)	\$ 3,441,560	\$ 3,223,130	\$ (218,430)	\$ 3,108,011	\$ 3,223,130	\$ 115,120
Revenue - Other	10,626	-	10,626	886	886	-	5,313	5,768	455	5,892	5,768	(124)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,814,089	79,657	6,893,746	441,943	433,172	(8,772)	3,446,873	3,228,898	(217,975)	3,113,903	3,228,898	114,995
Operating expenses:												
Salaries, benefits and contract labor	4,179,489	(12,000)	4,167,489	236,260	274,131	37,871	2,083,745	1,662,225	(421,519)	1,808,832	1,662,225	(146,607)
Management and administrative	100,041	-	100,041	1,465	1,403	(62)	50,021	46,808	(3,213)	25,108	46,808	21,700
Operating materials and supplies	684,448	20,000	704,448	47,604	49,071	1,466	352,224	312,822	(39,402)	363,297	312,822	(50,476)
Contract services - labor	2,000	38,267	40,267	-	-	-	20,134	37,107	16,974	-	37,107	37,107
Professional services	412,500	23,000	435,500	20,127	-	(20,127)	217,750	111,252	(106,498)	130,468	111,252	(19,217)
Facility maintenance	75,740	-	75,740	3,205	7,794	4,590	37,870	43,363	5,493	63,608	43,363	(20,245)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	123,916	5,000	128,916	-	29,814	29,814	64,458	123,104	58,646	91,042	123,104	32,062
Total operating expenses	5,578,135	74,267	5,652,402	308,661	362,213	53,551	2,826,201	2,336,681	(489,520)	2,482,355	2,336,681	(145,675)
Operating income(loss) before depreciation	1,235,954	5,390	1,241,344	133,282	70,959	(62,323)	620,672	892,218	271,546	631,548	892,218	260,670
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-	78,484	80,131	1,648	80,437	80,131	(306)
Operating income(loss)	1,078,987	5,390	1,084,377	119,976	57,653	(62,323)	542,189	812,086	269,898	551,110	812,086	260,976
Non-operating revenues(expenses):												
Interest and investment earnings	66,140	-	66,140	-	17,066	17,066	33,070	38,911	5,841	5,196	38,911	33,715
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(33,438)	-	(33,438)	(129)	(133)	(4)	(16,719)	(9,311)	7,408	(10,522)	(9,311)	1,211
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,894	2,589	(305)	19,487	16,987	(2,500)	18,831	16,987	(1,844)
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	2,765	19,522	16,757	35,838	46,586	10,748	13,504	46,586	33,082
Overhead cost allocation - CA	889,094	-	889,094	74,091	74,091	-	444,547	444,546	(1)	-	444,546	444,546
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	266,051	-	266,051	38,202	51,332	13,131	133,026	217,342	84,316	217,920	217,342	(579)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	9,135	7,036	(2,099)	4,309	48,175	43,866	16,174	48,175	32,001
Total transfers in	1,163,763	-	1,163,763	121,428	132,460	11,032	581,882	710,063	128,181	234,095	710,063	475,968
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(116,631)	(116,631)	-	(699,785)	(699,786)	(2)	(224,112)	(699,786)	(475,674)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(1,140)	-	(1,140)	(9,567)	(12,991)	(3,424)	(570)	(78,159)	(77,589)	(3,273)	(78,159)	(74,886)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(396,367)	-	(396,367)	(58,220)	(58,219)	1	(198,184)	(349,317)	(151,134)	(253,942)	(349,317)	(95,376)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,797,076)	-	(1,797,076)	(184,417)	(187,841)	(3,424)	(898,538)	(1,127,262)	(228,724)	(481,326)	(1,127,262)	(645,936)
Net transfers	(633,313)	-	(633,313)	(62,990)	(55,381)	7,609	(316,657)	(417,199)	(100,542)	(247,232)	(417,199)	(169,967)
Total non-operating revenues(expenses), net	(561,637)	-	(561,637)	(60,225)	(35,859)	24,366	(280,819)	(370,613)	(89,794)	(233,727)	(370,613)	(136,885)
Change in net assets before capital expenditures	517,350	5,390	522,740	59,751	21,794	(37,957)	261,370	441,474	180,104	317,383	441,474	124,091
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 517,350	\$ 5,390	\$ 522,740	\$ 59,751	\$ 21,794	\$ (37,957)	\$ 261,370	\$ 441,474	\$ 180,104	\$ 317,383	\$ 441,474	\$ 124,091

VENTURA REGIONAL SANITATION DISTRICT
Solid Waste - Operations
Statement of Revenues, Expenses and Change in Net Assets
For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,151,246	\$ 1,253,663	\$ 102,417	\$ 7,137,013	\$ 7,964,835	\$ 827,822	\$ 6,896,378	\$ 7,964,835	\$ 1,068,456
Revenue - Other	167,379	-	167,379	203	212	9	83,690	51,517	(32,172)	68,508	51,517	(16,990)
Reimb from Outside Agencies	-	-	-	-	1,103	1,103	-	1,103	1,103	300,247	1,103	(299,144)
Total operating revenues	14,441,405	-	14,441,405	1,151,449	1,254,978	103,529	7,220,702	8,017,455	796,752	7,265,133	8,017,455	752,321
Operating expenses:												
Salaries, benefits and contract labor	3,826,743	(10,000)	3,816,743	296,755	271,884	(24,871)	1,908,371	1,707,506	(200,866)	1,683,597	1,707,506	23,909
Management and administrative	76,596	-	76,596	4,979	1,201	(3,778)	38,298	71,616	33,318	21,014	71,616	50,602
Operating materials and supplies	1,277,224	(4,200)	1,273,024	91,855	204,690	112,835	636,512	587,203	(49,309)	759,860	587,203	(172,657)
Contract services - labor	30,000	10,000	40,000	4,762	30,575	25,813	20,000	63,258	43,258	23,451	63,258	39,807
Professional services	712,579	2,700	715,279	46,025	76,805	30,780	357,639	325,797	(31,842)	495,285	325,797	(169,488)
Facility maintenance	332,970	-	332,970	9,532	48,769	39,238	166,485	161,830	(4,655)	220,635	161,830	(58,804)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,438,313	500	1,438,813	51,878	16,706	(35,172)	719,407	353,753	(365,654)	499,260	353,753	(145,507)
Total operating expenses	7,694,425	(1,000)	7,693,425	505,786	650,630	144,845	3,846,712	3,270,963	(575,749)	3,703,102	3,270,963	(432,139)
Operating income(loss) before depreciation	6,746,980	1,000	6,747,980	645,663	604,348	(41,315)	3,373,990	4,746,492	1,372,502	3,562,032	4,746,492	1,184,460
Depreciation and amortization	2,559,876	-	2,559,876	218,703	218,703	-	1,279,938	1,312,385	32,447	1,282,188	1,312,385	30,197
Operating income(loss)	4,187,104	1,000	4,188,104	426,961	385,645	(41,315)	2,094,052	3,434,107	1,340,055	2,279,844	3,434,107	1,154,263
Non-operating revenues(expenses):												
Interest and investment earnings	350,665	-	350,665	25,595	66,693	41,098	175,333	234,222	58,890	215,284	234,222	18,938
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(282,911)	-	(282,911)	(438)	(38,192)	(37,754)	(141,456)	(57,045)	84,411	(68,988)	(57,045)	11,943
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	25,157	28,502	3,345	33,877	177,177	143,300	146,297	177,177	30,880
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	7,102	11,943	4,841	-	64,678	64,678	73,533	64,678	(8,856)
Landfill processing fee transfer	1,960	-	1,960	27	9	(18)	980	66	(914)	41	66	25
ISF Fleet Use	3,060	-	3,060	-	-	-	1,530	-	(1,530)	-	-	-
Total transfers in	5,020	-	5,020	7,129	11,952	4,823	2,510	64,743	62,233	73,574	64,743	(8,831)
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(212,457)	(212,457)	-	(1,274,744)	(1,274,742)	2	(1,296,738)	(1,274,742)	21,996
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(227,268)	-	(227,268)	(51,412)	(53,817)	(2,404)	(113,634)	(263,346)	(149,712)	(171,571)	(263,346)	(91,775)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,790,184)	-	(1,790,184)	(216,534)	(215,940)	594	(895,092)	(1,288,235)	(393,143)	(1,438,517)	(1,288,235)	150,281
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(47,957)	(52,346)	(4,389)	(266,414)	(329,797)	(63,383)	(264,256)	(329,797)	(65,541)
Total transfers out	(5,099,767)	-	(5,099,767)	(528,360)	(534,560)	(6,200)	(2,549,884)	(3,156,121)	(606,237)	(3,171,082)	(3,156,121)	14,961
Net transfers	(5,094,747)	-	(5,094,747)	(521,231)	(522,608)	(1,377)	(2,547,374)	(3,091,377)	(544,004)	(3,097,508)	(3,091,377)	6,130
Total non-operating revenues(expenses), net	(5,026,993)	-	(5,026,993)	(496,074)	(494,106)	1,968	(2,513,497)	(2,914,200)	(400,704)	(2,951,211)	(2,914,200)	37,011
Change in net assets before capital expenditures	(839,889)	1,000	(838,889)	(69,114)	(108,461)	(39,348)	(419,444)	519,907	939,351	(671,367)	519,907	1,191,274
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (839,889)	\$ 1,000	\$ (838,889)	\$ (69,114)	\$ (108,461)	\$ (39,348)	\$ (419,444)	\$ 519,907	\$ 939,351	\$ (671,367)	\$ 519,907	\$ 1,191,274

VENTURA REGIONAL SANITATION DISTRICT
Solid Waste - Closed Landfills
Statement of Revenues, Expenses and Change in Net Assets
For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 31, 2020	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	50,993	-	50,993	2,830	4,766	1,936	25,496	15,040	(10,457)	-	15,040	15,040
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	250,000	-	(250,000)
Total operating revenues	50,993	-	50,993	2,830	4,766	1,936	25,496	15,040	(10,457)	250,000	15,040	(234,960)
Operating expenses:												
Salaries, benefits and contract labor	106,138	-	106,138	-	-	-	53,069	-	(53,069)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	527	-	(527)	107	-	(107)
Operating materials and supplies	103,000	-	103,000	21,302	4,048	(17,254)	51,500	33,404	(18,096)	269,915	33,404	(236,511)
Contract services - labor	25,000	-	25,000	-	-	-	12,500	33,462	20,962	8,031	33,462	25,430
Professional services	191,467	5,000	196,467	15,825	29,336	13,511	98,233	51,024	(47,210)	1,314,366	51,024	(1,263,342)
Facility maintenance	91,500	-	91,500	895	4,040	3,145	45,750	13,017	(32,733)	78,762	13,017	(65,746)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(43,946)	(64,864)	(20,918)	(290,493)	(228,471)	62,021	(911,179)	(228,471)	682,707
Permit, Fees & Other	76,610	-	76,610	979	29,714	28,735	38,305	47,098	8,793	20,776	47,098	26,322
Total operating expenses	13,783	5,000	18,783	(4,945)	2,274	7,219	9,392	(50,467)	(59,858)	780,780	(50,467)	(831,247)
Operating income(loss) before depreciation	37,209	(5,000)	32,209	7,775	2,492	(5,283)	16,105	65,507	49,402	(530,780)	65,507	596,287
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	6,647	6,647	0	6,647	6,647	-
Operating income(loss)	23,915	(5,000)	18,915	6,668	1,384	(5,283)	9,458	58,859	49,402	(537,427)	58,859	596,287
Non-operating revenues(expenses):												
Interest and investment earnings	173,637	-	173,637	17,780	13,615	(4,164)	86,819	108,732	21,913	174,361	108,732	(65,629)
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	17,780	13,615	(4,164)	86,819	108,732	21,913	174,361	108,732	(65,629)
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	(22,274)	-	(22,274)	(5,963)	(2,829)	3,134	(11,137)	(49,355)	(38,218)	(148,214)	(49,355)	98,859
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(1,649)	(144)	1,505	(3,321)	(14,226)	(10,905)	(6,118)	(14,226)	(8,108)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(28,916)	-	(28,916)	(7,611)	(2,973)	4,638	(14,458)	(63,581)	(49,123)	(154,332)	(63,581)	90,751
Net transfers	(28,916)	-	(28,916)	(7,611)	(2,973)	4,638	(14,458)	(63,581)	(49,123)	(154,332)	(63,581)	90,751
Total non-operating revenues(expenses), net	144,721	-	144,721	10,169	10,642	474	72,361	45,151	(27,210)	20,029	45,151	25,122
Change in net assets before capital expenditures	168,636	(5,000)	163,636	16,836	12,027	(4,810)	81,818	104,010	22,192	(517,399)	104,010	621,409
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 168,636	\$ (5,000)	\$ 163,636	\$ 16,836	\$ 12,027	\$ (4,810)	\$ 81,818	\$ 104,010	\$ 22,192	\$ (517,399)	\$ 104,010	\$ 621,409

VENTURA REGIONAL SANITATION DISTRICT
 Biosolids & Microturbine Electrical Generation
 Statement of Revenues, Expenses and Change in Net Assets
 For Six Months Ending December 31, 2020

Description	Adopted		Adjusted		Nov 30, 2020	Dec 31, 2020	Variance	FY21 YTD			Prior FY20 YTD		
	Budget	Adjustments	Budget					Budget	Actual	Variance	Actual	Actual	Variance
Operating revenues:													
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 1,166	\$ 394	\$ (771)	\$ 2,083	\$ 2,847	\$ 763	\$ 2,014	\$ 2,847	\$ 833	
Revenue - Other	-	-	-	-	-	-	-	-	-	(7)	-	7	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	25,000	-	25,000	1,166	394	(771)	2,083	2,847	763	2,007	2,847	840	
Operating expenses:													
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	-	-	-	-	2,919	2,919	-	8,985	8,985	11,968	8,985	(2,983)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	500	-	500	12	6	(7)	42	48	6	43,397	48	(43,349)	
Total operating expenses	500	-	500	12	2,924	2,912	42	9,033	8,991	60,703	9,033	(51,670)	
Operating income(loss) before depreciation	24,500	-	24,500	1,153	(2,530)	(3,683)	2,042	(6,186)	(8,228)	(58,696)	(6,186)	52,510	
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	2,500	14,997	12,498	154,360	14,997	(139,362)	
Operating income(loss)	(5,495)	-	(5,495)	(1,346)	(5,030)	(3,683)	(458)	(21,184)	(20,726)	(213,056)	(21,184)	191,872	
Non-operating revenues(expenses):													
Interest and investment earnings	-	-	-	-	-	-	-	-	-	4	-	(4)	
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(104,084)	-	(104,084)	(26,024)	(16,024)	10,000	(8,674)	(46,055)	(37,381)	(57,758)	(46,055)	11,704	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	(104,084)	-	(104,084)	(26,024)	(16,024)	10,000	(8,674)	(46,055)	(37,381)	(57,754)	(46,055)	11,699	
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	-	-	-	-	-	-	-	-	-	(26,268)	-	26,268	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	(21)	(21)	-	(21)	(21)	-	(21)	(21)	
Landfill processing fee transfer	(1,960)	-	(1,960)	(27)	(9)	18	(163)	(66)	98	(41)	(66)	(25)	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(1,960)	-	(1,960)	(27)	(30)	(3)	(163)	(87)	77	(26,309)	(87)	26,222	
Net transfers	(1,960)	-	(1,960)	(27)	(30)	(3)	(163)	(87)	77	(26,309)	(87)	26,222	
Total non-operating revenues(expenses), net	(106,044)	-	(106,044)	(26,051)	(16,054)	9,997	(8,837)	(46,142)	(37,305)	(84,064)	(46,142)	37,922	
Change in net assets before capital expenditures	(111,539)	-	(111,539)	(27,397)	(21,083)	6,314	(9,295)	(67,325)	(58,031)	(297,119)	(67,325)	229,794	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	\$ (111,539)	\$ -	\$ (111,539)	\$ (27,397)	\$ (21,083)	\$ 6,314	\$ (9,295)	\$ (67,325)	\$ (58,031)	\$ (297,119)	\$ (67,325)	\$ 229,794	

VENTURA REGIONAL SANITATION DISTRICT
ISF
Statement of Revenues, Expenses and Change in Net Assets
For Six Months Ending December 31, 2020

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2020	Dec 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	24,841	28,882	4,041	165,635	158,271	(7,364)	160,532	158,271	(2,260)
Management and administrative	197,469	-	197,469	-	-	-	98,735	160,075	61,341	160,205	160,075	(129)
Operating materials and supplies	577,600	-	577,600	16,979	64,506	47,527	288,800	235,184	(53,616)	286,397	235,184	(51,213)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	500	-	(500)	-	-	-
Facility maintenance	349,800	-	349,800	10,528	43,851	33,323	174,900	166,427	(8,473)	125,804	166,427	40,623
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	350	350	2,500	350	(2,150)	2,272	350	(1,922)
Total operating expenses	1,462,139	-	1,462,139	52,348	137,589	85,241	731,070	720,307	(10,762)	735,209	720,307	(14,902)
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(52,348)	(137,589)	(85,241)	(731,070)	(720,307)	10,762	(735,209)	(720,307)	14,902
Depreciation and amortization	1,032,171	-	1,032,171	86,651	86,500	(151)	516,086	527,059	10,974	497,269	527,059	29,790
Operating income(loss)	(2,494,310)	-	(2,494,310)	(138,999)	(224,089)	(85,090)	(1,247,155)	(1,247,367)	(212)	(1,232,478)	(1,247,367)	(14,889)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	2,500	-	(2,500)	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	1,328	-	(1,328)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	5,000	-	5,000	-	-	-	2,500	-	(2,500)	1,328	-	(1,328)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	-	-	-	12,100	3,850	(8,250)	8,760	3,850	(4,910)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,181,712	-	2,181,712	267,756	267,756	-	1,090,856	1,606,537	515,681	1,685,193	1,606,537	(78,657)
Total transfers in	2,205,912	-	2,205,912	267,756	267,756	-	1,102,956	1,610,387	507,431	1,693,953	1,610,387	(83,567)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(5,720)	(4,549)	1,171	(20,355)	(52,842)	(32,487)	(68,392)	(52,842)	15,551
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(40,709)	-	(40,709)	(5,720)	(4,549)	1,171	(20,355)	(52,842)	(32,487)	(68,392)	(52,842)	15,551
Net transfers	2,165,203	-	2,165,203	262,036	263,207	1,171	1,082,602	1,557,545	474,943	1,625,561	1,557,545	(68,016)
Total non-operating revenues(expenses), net	2,170,203	-	2,170,203	262,036	263,207	1,171	1,085,102	1,557,545	472,443	1,626,888	1,557,545	(69,343)
Change in net assets before capital expenditures	(324,107)	-	(324,107)	123,037	39,118	(83,919)	(162,054)	310,178	472,232	394,410	310,178	(84,232)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (324,107)	\$ -	\$ (324,107)	\$ 123,037	\$ 39,118	\$ (83,919)	\$ (162,054)	\$ 310,178	\$ 472,232	\$ 394,410	\$ 310,178	\$ (84,232)