

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021	Feb 28, 2021	Variance	FY21 YTD	FY21 YTD	Variance	Prior FY20 YTD	Current FY21	Variance
				\$	\$		Budget	Actual		Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 2,010,901	\$ 1,964,496	\$ (46,405)	\$ 14,916,007	\$ 15,736,439	\$ 820,432	\$ 14,440,799	\$ 15,736,439	\$ 1,295,639
Revenue - Other	228,998	-	228,998	23,577	3,391	(20,186)	152,665	102,177	(50,488)	635,122	102,177	(532,945)
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	1,103	550,247	1,103	(549,144)
Total operating revenues	22,535,081	67,927	22,603,008	2,034,478	1,967,887	(66,591)	15,068,672	15,839,719	771,047	15,626,169	15,839,719	213,550
Operating expenses:												
Salaries, benefits and contract labor	11,127,728	(22,000)	11,105,728	761,562	791,744	30,181	7,261,438	6,320,563	(940,874)	6,494,355	6,320,563	(173,792)
Management and administrative	829,197	-	829,197	94,083	24,531	(69,552)	552,798	453,092	(99,706)	427,911	453,092	25,181
Operating materials and supplies	2,707,930	15,800	2,723,730	224,193	324,837	100,645	1,815,820	1,733,794	(82,026)	2,105,999	1,733,794	(372,205)
Contract services - labor	82,000	48,267	130,267	46,697	28,399	(18,298)	86,845	208,924	122,079	40,981	208,924	167,943
Professional services	1,939,844	30,700	1,970,544	123,840	260,676	136,835	1,313,696	1,010,678	(303,018)	2,540,664	1,010,678	(1,529,986)
Facility maintenance	1,065,595	-	1,065,595	78,019	105,992	27,973	710,397	680,446	(29,951)	733,922	680,446	(53,475)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(29,589)	(41,962)	(12,373)	(387,324)	(300,022)	87,302	(1,140,423)	(300,022)	840,401
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	259,702	59,196	(200,505)	1,195,428	906,012	(289,416)	1,105,459	906,012	(199,447)
Total operating expenses	18,967,951	69,267	19,037,218	1,558,507	1,553,414	(5,094)	12,549,098	11,013,488	(1,535,610)	12,308,868	11,013,488	(1,295,380)
Operating income(loss) before depreciation	3,567,129	(1,340)	3,565,789	475,971	414,473	(61,497)	2,519,574	4,826,231	2,306,657	3,317,301	4,826,231	1,508,930
Depreciation and amortization	3,849,531	-	3,849,531	325,925	324,321	(1,604)	2,566,354	2,621,313	54,959	2,737,031	2,621,313	(115,718)
Operating income(loss)	(282,402)	(1,340)	(283,742)	150,045	90,152	(59,893)	(46,780)	2,204,918	2,251,698	580,270	2,204,918	1,624,648
Non-operating revenues(expenses):												
Interest and investment earnings	607,140	-	607,140	73,029	67,571	(5,458)	404,760	528,784	124,024	701,284	528,784	(172,501)
Gain(loss) on sales and/or disposals of asset:	(420,433)	-	(420,433)	(100,067)	(1,441)	98,626	(280,289)	(213,920)	66,369	(250,403)	(213,920)	36,484
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	38,974	-	38,974	2,884	2,894	10	25,983	22,764	(3,218)	25,327	22,764	(2,562)
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	(24,155)	69,023	93,178	150,454	337,628	187,174	477,535	337,628	(139,907)
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	3,225,433	3,225,432	(1)	2,062,824	3,225,432	1,162,608
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	291,391	-	291,391	58,634	18,008	(40,626)	194,261	534,190	339,929	593,434	534,190	(59,244)
Intra-department labor transfer	1,960	-	1,960	1,307	-	(1,241)	66	66	(1,241)	41	66	25
Landfill processing fee transfer	3,231,241	-	3,231,241	278,353	270,934	(7,418)	2,154,161	2,204,404	50,243	2,274,974	2,204,404	(70,570)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	8,362,742	-	8,362,742	740,166	692,122	(48,044)	5,575,161	5,964,091	388,930	4,931,273	5,964,091	1,032,819
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(3,225,433)	(3,225,432)	1	(2,062,824)	(3,225,432)	(1,162,608)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(291,391)	-	(291,391)	(58,372)	(18,270)	40,102	(194,261)	(526,611)	(332,350)	(593,434)	(526,611)	66,823
Intra-department labor transfer	(1,960)	-	(1,960)	(1,307)	-	1,241	(66)	66	(1,241)	(41)	66	(25)
Landfill processing fee transfer	(3,231,241)	-	(3,231,241)	(278,353)	(270,934)	7,418	(2,154,161)	(2,204,404)	(50,243)	(2,274,974)	(2,204,404)	70,570
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(51,619)	(51,205)	414	(355,219)	(432,621)	(77,403)	(337,816)	(432,621)	(94,805)
Total transfers out	(8,895,570)	-	(8,895,570)	(791,523)	(743,589)	47,934	(5,930,380)	(6,389,133)	(458,753)	(5,289,089)	(6,389,133)	(1,120,044)
Net transfers	(532,828)	-	(532,828)	(51,357)	(51,467)	(110)	(355,219)	(425,042)	(69,824)	(337,816)	(425,042)	(87,226)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	(75,511)	17,556	93,067	(204,765)	(87,414)	117,351	139,718	(87,414)	(227,132)
Change in net assets before capital expenditures	(589,549)	(1,340)	(590,889)	74,534	107,708	33,174	(251,545)	2,117,504	2,369,049	719,988	2,117,504	1,397,516
Capital expenditures	1,643,415	1,858,654	3,502,069	104,838	359,340	254,502	2,334,713	635,188	(1,699,525)	2,594,137	635,188	(1,958,950)
Capital expenditures - contra	(1,643,415)	(1,858,654)	(3,502,069)	(104,838)	(359,340)	(254,502)	(2,334,713)	(635,188)	(1,699,525)	(2,594,137)	(635,188)	(1,958,950)
Change in net assets	\$(2,232,964)	\$(1,859,994)	\$(4,092,958)	\$(30,304)	\$(251,632)	\$(221,328)	\$(2,586,257)	1,482,316	4,068,574	\$(1,874,149)	1,482,316	3,356,465

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Eight Months Ending February 28, 2021

Item # 9

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021	Feb 28, 2021	Variance	FY21 YTD		FY20 YTD		Variance
							Budget	Actual	Budget	Actual	
Operating revenues:											
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 2,010,901	\$ 1,964,496	\$ (46,405)	\$ 14,916,007	\$ 15,736,439	\$ 15,736,439	\$ 15,736,439	\$ 1,295,639
Revenue - Other	228,998	-	228,998	23,577	3,391	(20,186)	152,665	102,177	102,177	102,177	(532,945)
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	550,247	1,103	(549,144)
Total operating revenues	22,535,081	67,927	22,603,008	2,034,478	1,967,887	(66,591)	15,068,672	15,839,719	15,839,719	15,839,719	213,550
Operating expenses:											
Salaries, benefits and contract labor	11,127,728	(22,000)	11,105,728	761,562	791,744	30,181	7,261,438	6,320,563	6,320,563	6,320,563	(173,792)
Management and administrative	829,197	-	829,197	94,063	24,531	(69,532)	552,798	453,092	453,092	453,092	25,181
Operating materials and supplies	2,707,930	15,800	2,723,730	224,193	324,837	100,645	1,815,820	1,733,794	1,733,794	1,733,794	(372,205)
Contract services - labor	82,000	48,267	130,267	46,697	28,399	(18,298)	86,845	208,924	208,924	208,924	167,943
Professional services	1,939,844	30,700	1,970,544	123,840	260,676	136,835	1,313,696	1,010,678	1,010,678	1,010,678	(1,929,986)
Facility maintenance	1,065,595	-	1,065,595	78,019	105,992	27,973	710,397	680,446	733,922	680,446	(53,475)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(29,589)	(41,962)	(12,373)	(387,324)	(300,022)	(300,022)	(300,022)	840,401
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	259,702	59,196	(200,505)	1,195,428	906,012	1,105,459	906,012	(199,447)
Total operating expenses	18,967,951	69,267	19,037,218	1,558,507	1,553,414	(5,094)	12,549,098	11,013,488	11,013,488	11,013,488	(1,295,380)
Operating income(loss) before depreciation	3,567,129	(1,340)	3,565,789	475,971	414,473	(61,497)	2,519,574	4,826,231	4,826,231	4,826,231	1,508,930
Depreciation and amortization	3,849,531	-	3,849,531	325,925	324,321	(1,604)	2,566,354	2,621,313	2,737,031	2,621,313	(115,718)
Operating income(loss)	(282,402)	(1,340)	(283,742)	150,045	90,152	(59,893)	(46,780)	2,204,918	580,270	2,204,918	1,624,648
Non-operating revenues(expenses):											
Interest and investment earnings	607,140	-	607,140	73,029	67,571	(5,458)	404,760	528,784	701,284	528,784	(172,501)
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(100,067)	(1,441)	98,626	(280,289)	(213,920)	(250,403)	(213,920)	36,484
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	38,974	-	38,974	2,884	2,894	10	25,983	22,764	25,327	22,764	(2,562)
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	(24,155)	69,023	93,178	150,454	337,628	477,535	337,628	(139,907)
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	403,179	-	3,225,433	3,225,432	2,062,824	3,225,432	1,162,608
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	58,634	18,008	(40,626)	194,261	534,190	593,434	534,190	(59,244)
Landfill processing fee transfer	1,960	-	1,960	-	1,307	(66)	1,307	66	41	66	25
ISF Fleet Use	3,231,241	-	3,231,241	278,353	270,934	(7,418)	2,154,161	2,204,404	2,274,974	2,204,404	(70,570)
Total transfers in	8,362,742	-	8,362,742	740,166	692,122	(48,044)	5,575,161	5,964,091	4,931,273	5,964,091	1,032,819
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	(403,179)	-	(3,225,433)	(3,225,432)	(2,062,824)	(3,225,432)	(1,162,608)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(58,372)	(18,270)	40,102	(194,261)	(526,611)	(593,434)	(526,611)	66,823
Landfill processing fee transfer	(1,960)	-	(1,960)	-	1,307	(66)	(1,307)	(66)	(41)	(66)	(25)
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(278,353)	(270,934)	7,418	(2,154,161)	(2,204,404)	(2,274,974)	(2,204,404)	70,570
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(51,619)	(51,205)	414	(355,219)	(432,621)	(337,816)	(432,621)	(94,805)
Total transfers out	(8,895,570)	-	(8,895,570)	(791,523)	(743,589)	47,934	(5,930,380)	(6,389,133)	(5,269,089)	(6,389,133)	(1,120,044)
Net transfers	(532,828)	-	(532,828)	(51,357)	(51,467)	(110)	(355,219)	(425,042)	(337,816)	(425,042)	(87,226)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	(75,511)	17,556	93,067	(204,765)	(87,414)	139,718	(87,414)	(227,132)
Change in net assets before capital expenditures	(589,549)	(1,340)	(590,889)	74,534	107,708	33,174	(251,545)	2,117,504	719,988	2,117,504	1,397,516
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(589,549)	(1,340)	(590,889)	74,534	107,708	33,174	(251,545)	2,117,504	719,988	2,117,504	1,397,516

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021	Feb 28, 2021	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	-	-	(16,667)	16,667	-	(16,667)	-	-	-
Operating materials and supplies	688,546	666,557	1,355,103	70,257	44,482	(25,775)	903,402	210,018	(693,384)	2,193,249	210,018	(1,983,231)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	1,183,997	2,078,602	13,619	314,858	301,239	1,385,735	389,511	(996,223)	398,196	389,511	(8,684)
Facility maintenance	-	-	-	-	-	-	-	1,303	1,303	1,898	1,303	(595)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	8,100	43,364	20,962	-	(20,962)	28,909	34,355	5,446	794	34,355	33,561
Total operating expenses	1,643,415	1,858,654	3,502,069	104,838	359,340	254,502	2,334,713	635,188	(1,699,525)	2,594,137	635,188	(1,958,950)
Operating income(loss) before depreciation	(1,643,415)	(1,858,654)	(3,502,069)	(104,838)	(359,340)	(254,502)	(2,334,713)	(635,188)	1,699,525	(2,594,137)	(635,188)	1,958,950
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(1,643,415)	(1,858,654)	(3,502,069)	(104,838)	(359,340)	(254,502)	(2,334,713)	(635,188)	1,699,525	(2,594,137)	(635,188)	1,958,950
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)	(104,838)	(359,340)	(254,502)	(2,334,713)	(635,188)	1,699,525	(2,594,137)	(635,188)	1,958,950
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (1,643,415)	\$ (1,858,654)	\$ (3,502,069)	\$ (104,838)	\$ (359,340)	\$ (254,502)	\$ (2,334,713)	\$ (635,188)	\$ 1,699,525	\$ (2,594,137)	\$ (635,188)	\$ 1,958,950

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021	Feb 28, 2021	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	\$ 118,914	\$ 80,584	\$ (38,330)	\$ 794,576	\$ 769,727	\$ (24,849)	\$ 929,460	\$ 769,727	\$ (159,733)
Revenue - Other	-	-	-	-	-	-	-	2,884	2,884	3,636	2,884	(751)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	(11,730)	1,191,864	118,914	80,584	(38,330)	794,576	772,612	(21,965)	933,095	772,612	(160,484)
Operating expenses:												
Salaries, benefits and contract labor	2,684,088	-	2,684,088	196,173	194,834	(1,339)	1,754,981	1,630,263	(124,718)	1,726,181	1,630,263	(95,918)
Management and administrative	454,037	-	454,037	23,691	21,095	(2,596)	302,691	100,764	(201,927)	208,866	100,764	(108,101)
Operating materials and supplies	65,658	-	65,658	4,333	1,586	(2,748)	43,772	22,070	(21,702)	11,505	22,070	10,565
Contract services - labor	25,000	-	25,000	-	-	-	16,667	-	(16,667)	-	-	-
Professional services	622,299	-	622,299	31,629	25,009	(6,620)	414,866	194,728	(220,138)	273,099	194,728	(78,372)
Facility maintenance	215,585	-	215,585	640	35,871	35,231	143,723	139,326	(4,397)	130,015	139,326	9,311
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(9,000)	143,303	8,350	5,714	(2,636)	95,535	76,824	(18,711)	114,185	76,824	(37,360)
Total operating expenses	4,218,969	(9,000)	4,209,969	264,817	284,109	19,292	2,772,235	2,163,975	(608,260)	2,463,850	2,163,975	(299,875)
Operating income(loss) before depreciation	(3,015,375)	(2,730)	(3,018,105)	(145,903)	(203,525)	(57,622)	(1,977,659)	(1,391,363)	586,295	(1,530,755)	(1,391,363)	139,391
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	38,152	39,795	1,643	50,574	39,795	(10,779)
Operating income(loss)	(3,072,603)	(2,730)	(3,075,333)	(150,877)	(208,499)	(57,622)	(2,015,811)	(1,431,159)	584,652	(1,581,329)	(1,431,159)	150,170
Non-operating revenues(expenses):												
Interest and investment earnings	11,698	-	11,698	24,194	22,801	(1,394)	7,799	53,314	45,515	249,079	53,314	(195,766)
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	24,194	22,801	(1,394)	7,799	53,314	45,515	249,079	53,314	(195,766)
Overhead cost allocation - CA	3,949,056	-	3,949,056	329,088	329,088	-	2,632,704	2,632,704	-	2,062,824	2,632,704	569,880
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	(7,061)	18,183	25,243	760	182,800	182,040	181,763	182,800	1,038
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	106	81	(25)	3,787	591	(3,195)	3,032	591	(2,441)
Total transfers in	3,955,876	-	3,955,876	322,133	347,351	25,218	2,637,251	2,816,095	178,845	2,247,619	2,816,095	568,477
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,091)	(74,091)	-	(592,729)	(592,728)	1	-	(592,728)	(592,728)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(1,703)	(655)	1,048	-	(8,604)	(8,604)	(7,882)	(8,604)	(722)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(595)	(570)	24	(3,918)	(4,503)	(585)	(6,793)	(4,503)	2,290
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(894,971)	-	(894,971)	(76,389)	(75,316)	1,072	(596,647)	(605,835)	(9,188)	(14,675)	(605,835)	(591,160)
Net transfers	3,060,905	-	3,060,905	245,744	272,035	26,291	2,040,603	2,210,261	169,657	2,232,944	2,210,261	(22,683)
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	269,938	294,836	24,897	2,048,402	2,263,574	215,172	2,482,023	2,263,574	(218,449)
Change in net assets before capital expenditures	(0)	(2,730)	(2,730)	119,061	86,336	(32,725)	32,591	832,416	799,824	900,695	832,416	(68,279)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(0)	(2,730)	(2,730)	119,061	86,336	(32,725)	32,591	832,416	799,824	900,695	832,416	(68,279)
Change in net assets	\$ (0)	\$ (2,730)	\$ (2,730)	\$ 119,061	\$ 86,336	\$ (32,725)	\$ 32,591	\$ 832,416	\$ 799,824	\$ 900,695	\$ 832,416	\$ (68,279)

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021		Feb 28, 2021		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	\$ 659,789	\$ 656,197	\$ (3,592)		\$ 4,588,747	\$ 4,539,116	\$ (49,630)	\$ 4,216,619	\$ 4,539,116	\$ 322,497	
Revenue - Other	10,626	-	10,626	1,498	886	(613)		7,084	8,152	1,068	7,663	8,152	489	
Reimb from Outside Agencies	-	-	-	-	-	-		-	-	-	-	-	-	
Total operating revenues	6,814,089	79,657	6,893,746	661,287	657,083	(4,204)		4,595,831	4,547,268	(48,563)	4,224,282	4,547,268	322,986	
Operating expenses:														
Salaries, benefits and contract labor	4,179,489	(12,000)	4,167,489	270,612	280,505	9,893		2,724,897	2,213,343	(511,554)	2,364,281	2,213,343	(150,938)	
Management and administrative	100,041	-	100,041	662	2,180	1,517		66,694	49,649	(17,045)	31,147	49,649	18,502	
Operating materials and supplies	684,448	20,000	704,448	72,281	110,448	38,172		469,632	495,555	25,923	501,229	495,555	(5,675)	
Contract services - labor	2,000	38,267	40,267	-	-	-		26,845	37,107	10,263	-	37,107	37,107	
Professional services	412,500	23,000	435,500	46,589	149,583	101,994		290,333	306,423	16,090	175,297	306,423	131,126	
Facility maintenance	75,740	-	75,740	7,636	8,243	607		50,493	59,241	8,748	79,371	59,241	(20,129)	
Contra-Post Closure Expenses	-	-	-	-	-	-		-	-	-	-	-	-	
Permit, Fees & Other	123,916	5,000	128,916	1,296	4,000	2,704		85,944	128,400	42,456	119,881	128,400	8,519	
Total operating expenses	5,578,135	74,267	5,652,402	399,076	553,962	154,886		3,714,839	3,289,719	(425,120)	3,271,207	3,289,719	18,512	
Operating income(loss) before depreciation	1,235,954	5,390	1,241,344	262,211	103,120	(159,091)		880,992	1,257,549	376,557	953,075	1,257,549	304,474	
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-		104,645	106,743	2,098	107,250	106,743	(507)	
Operating income(loss)	1,078,987	5,390	1,084,377	248,905	89,814	(159,091)		776,347	1,150,806	374,459	845,825	1,150,806	304,981	
Non-operating revenues(expenses):														
Interest and investment earnings	66,140	-	66,140	-	-	-		44,093	38,911	(5,183)	5,196	38,911	33,715	
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-		-	-	-	-	-	-	
Debt service interest expense	(33,438)	-	(33,438)	(133)	(120)	13		(22,292)	(9,565)	12,727	(10,780)	(9,565)	1,215	
Grant revenue	-	-	-	-	-	-		-	-	-	-	-	-	
Other, net	38,974	-	38,974	2,884	2,894	10		25,983	22,764	(3,218)	25,327	22,764	(2,562)	
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	2,750	2,773	23		47,784	52,110	4,326	19,742	52,110	32,368	
Overhead cost allocation - CA	889,094	-	889,094	74,091	74,091	-		592,729	592,728	(1)	-	592,728	592,728	
Due from post closure landfills	-	-	-	-	-	-		-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-		-	-	-	-	-	-	
Intra-department labor transfer	266,051	-	266,051	54,781	19,939	(34,842)		177,367	292,062	114,694	300,857	292,062	(8,795)	
Landfill processing fee transfer	-	-	-	-	-	-		-	-	-	-	-	-	
ISF Fleet Use	8,618	-	8,618	10,491	3,168	(7,323)		5,745	61,834	56,089	24,673	61,834	37,161	
Total transfers in	1,163,763	-	1,163,763	139,363	97,198	(42,165)		775,842	946,624	170,782	325,530	946,624	621,094	
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(116,631)	(116,631)	-		(933,046)	(933,048)	(2)	(298,816)	(933,048)	(634,232)	
Due to post closed landfills	-	-	-	-	-	-		-	-	-	-	-	-	
Utility transfer	(1,140)	-	(1,140)	(4,027)	(7,775)	(3,748)		(760)	(89,960)	(89,200)	(10,353)	(89,960)	(79,607)	
Intra-department labor transfer	-	-	-	-	-	-		-	-	-	-	-	-	
Landfill processing fee transfer	(684,237)	-	(684,237)	(58,219)	(58,143)	76		(456,158)	(465,680)	(9,522)	(339,157)	(465,680)	(126,523)	
ISF Fleet Use	-	-	-	-	-	-		-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-		-	-	-	-	-	-	
Total transfers out	(2,084,946)	-	(2,084,946)	(178,877)	(182,549)	(3,672)		(1,389,964)	(1,488,688)	(98,724)	(648,326)	(1,488,688)	(840,362)	
Net transfers	(921,183)	-	(921,183)	(39,515)	(85,351)	(45,836)		(614,122)	(542,064)	72,058	(322,796)	(542,064)	(219,269)	
Total non-operating revenues(expenses), net	(849,507)	-	(849,507)	(36,764)	(82,577)	(45,813)		(566,338)	(489,954)	76,384	(303,053)	(489,954)	(186,901)	
Change in net assets before capital expenditures	229,480	5,390	234,870	212,141	7,237	(204,904)		210,009	660,852	450,842	542,772	660,852	118,080	
Capital expenditures	-	-	-	-	-	-		-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-		-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-		-	-	-	-	-	-	
Change in net assets	\$ 229,480	\$ 5,390	\$ 234,870	\$ 212,141	\$ 7,237	\$ (204,904)		\$ 210,009	\$ 660,852	\$ 450,842	\$ 542,772	\$ 660,852	\$ 118,080	

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021		Feb 28, 2021		Variance	FY21 YTD		Variance	Prior FY20		Current FY21	Variance
				Budget		Budget			Actual	Budget		Actual	YTD Actual		
Operating revenues:															
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,232,198	\$ 1,227,715	\$ (4,483)	\$ (4,483)	\$ 908,731	\$ 10,424,748	\$ 10,424,748	\$ 1,132,042	\$ 9,292,707	\$ 10,424,748	\$ 1,132,042	
Revenue - Other	167,379	-	167,379	21,750	352	(21,399)	(21,399)	(37,967)	73,619	73,619	(13,663)	87,283	73,619	(13,663)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	1,103	1,103	(299,144)	300,247	1,103	(299,144)	
Total operating revenues	14,441,405	-	14,441,405	1,253,949	1,228,067	(25,882)	(25,882)	871,868	10,499,471	10,499,471	819,234	9,680,237	10,499,471	819,234	
Operating expenses:															
Salaries, benefits and contract labor	3,826,743	(10,000)	3,816,743	272,145	265,168	(6,977)	(6,977)	(250,744)	2,244,819	2,244,819	51,517	2,193,302	2,244,819	51,517	
Management and administrative	76,596	-	76,596	1,292	1,257	(35)	(35)	23,101	74,165	74,165	51,771	22,394	74,165	51,771	
Operating materials and supplies	1,277,224	(4,200)	1,273,024	106,009	124,270	18,260	18,260	(31,200)	817,482	817,482	(120,154)	937,636	817,482	(120,154)	
Contract services - labor	30,000	10,000	40,000	46,697	28,399	(18,298)	(18,298)	111,688	138,355	138,355	105,406	32,949	138,355	105,406	
Professional services	712,579	2,700	715,279	39,493	64,811	25,318	25,318	(46,751)	430,101	430,101	(184,441)	614,542	430,101	(184,441)	
Facility maintenance	332,970	-	332,970	27,492	18,171	(9,321)	(9,321)	(14,487)	207,493	207,493	(49,836)	257,330	207,493	(49,836)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	1,438,313	500	1,438,813	243,102	44,946	(198,157)	(198,157)	(317,408)	641,801	641,801	(126,402)	768,203	641,801	(126,402)	
Total operating expenses	7,694,425	(1,000)	7,693,425	736,231	547,021	(189,210)	(189,210)	(525,801)	4,554,216	4,554,216	(272,140)	4,826,356	4,554,216	(272,140)	
Operating income(loss) before depreciation	6,746,980	1,000	6,747,980	517,718	681,046	163,328	163,328	1,397,669	5,945,255	5,945,255	1,091,375	4,853,880	5,945,255	1,091,375	
Depreciation and amortization	2,559,876	-	2,559,876	218,703	218,703	-	-	43,206	1,749,790	1,749,790	40,508	1,709,282	1,749,790	40,508	
Operating income(loss)	4,187,104	1,000	4,188,104	299,015	462,343	163,328	163,328	1,354,463	4,195,465	4,195,465	1,050,866	3,144,598	4,195,465	1,050,866	
Non-operating revenues(expenses):															
Interest and investment earnings	350,665	-	350,665	25,843	28,024	2,181	2,181	54,313	288,090	288,090	33,740	254,350	288,090	33,740	
Gain(loss) on sales and/or disposals of asset	(282,911)	-	(282,911)	(98,924)	(409)	98,515	98,515	(32,230)	(156,378)	(156,378)	23,533	(179,910)	(156,378)	23,533	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	(73,080)	27,615	100,696	100,696	86,543	131,712	131,712	57,272	74,440	131,712	57,272	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	10,914	(20,114)	(31,028)	(31,028)	55,478	66	66	(40,736)	96,214	55,478	(40,736)	
Landfill processing fee transfer	1,960	-	1,960	-	-	-	-	(1,241)	41	41	25	-	41	25	
ISF Fleet Use	3,060	-	3,060	-	-	-	-	(2,040)	-	-	-	-	-	-	
Total transfers in	5,020	-	5,020	10,914	(20,114)	(31,028)	(31,028)	52,197	55,544	55,544	(40,712)	96,255	55,544	(40,712)	
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(212,457)	(212,457)	-	-	2	(1,699,656)	(1,699,656)	29,328	(1,728,984)	(1,699,656)	29,328	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(227,268)	-	(227,268)	(33,957)	(22,637)	11,320	11,320	(168,428)	(319,940)	(319,940)	(19,850)	(300,090)	(319,940)	(19,850)	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(2,534,485)	-	(2,534,485)	(218,300)	(211,899)	6,400	6,400	(28,778)	(1,718,435)	(1,718,435)	201,878	(1,920,313)	(1,718,435)	201,878	
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(51,619)	(51,205)	414	414	(77,403)	(432,621)	(432,621)	(94,805)	(337,816)	(432,621)	(94,805)	
Total transfers out	(5,844,068)	-	(5,844,068)	(516,332)	(498,199)	18,134	18,134	(274,606)	(4,170,651)	(4,170,651)	116,552	(4,287,203)	(4,170,651)	116,552	
Net transfers	(5,839,048)	-	(5,839,048)	(505,418)	(518,312)	(12,894)	(12,894)	(222,409)	(4,115,108)	(4,115,108)	75,840	(4,190,948)	(4,115,108)	75,840	
Total non-operating revenues(expenses), net	(5,771,294)	-	(5,771,294)	(578,498)	(490,697)	87,802	87,802	(135,866)	(3,983,395)	(3,983,395)	133,112	(4,116,508)	(3,983,395)	133,112	
Change in net assets before capital expenditures	(1,584,190)	1,000	(1,583,190)	(279,484)	(28,354)	251,130	251,130	1,218,597	212,070	212,070	1,183,979	(971,909)	212,070	1,183,979	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	(1,584,190)	1,000	(1,583,190)	(279,484)	(28,354)	251,130	251,130	1,218,597	212,070	212,070	1,183,979	(971,909)	212,070	1,183,979	

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021	Feb 28, 2021	Variance	FY21 YTD	FY21 YTD	Variance	Prior FY20	Current FY21	Variance
				\$	\$		Budget	Actual		YTD Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ -	\$ -	\$ -	\$ 33,995	\$ 17,522	\$ (16,473)	\$ 536,547	\$ 17,522	\$ (519,026)
Revenue - Other	-	-	-	328	2,154	1,825	-	-	(16,473)	250,000	-	(250,000)
Reimb from Outside Agencies	-	-	-	328	2,154	1,825	33,995	17,522	(16,473)	786,547	17,522	(769,026)
Total operating revenues	50,993	-	50,993	328	2,154	1,825	33,995	17,522	(16,473)	786,547	17,522	(769,026)
Operating expenses:												
Salaries, benefits and contract labor	106,138	-	106,138	-	24,194	24,194	69,398	24,194	(45,204)	-	24,194	24,194
Management and administrative	1,054	-	1,054	-	-	-	703	-	(703)	107	-	(107)
Operating materials and supplies	103,000	-	103,000	289	5,926	5,637	68,667	39,619	(29,048)	276,534	39,619	(236,915)
Contract services - labor	25,000	-	25,000	-	-	-	16,667	33,462	16,795	8,031	33,462	25,430
Professional services	191,467	5,000	196,467	6,130	21,373	15,244	130,978	78,526	(52,451)	1,477,564	78,526	(1,399,037)
Facility maintenance	91,500	-	91,500	4,119	5,394	1,275	61,000	22,530	(38,470)	84,395	22,530	(61,866)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(29,589)	(41,962)	(12,373)	(387,324)	(300,022)	87,302	(1,140,423)	(300,022)	840,401
Permit, Fees & Other	76,610	-	76,610	6,838	4,529	(2,309)	51,073	58,466	7,393	57,723	58,466	743
Total operating expenses	13,783	5,000	18,783	(12,213)	19,454	31,667	11,161	(43,226)	(54,387)	763,931	(43,226)	(807,157)
Operating income(loss) before depreciation	37,209	(5,000)	32,209	12,541	(17,301)	(29,842)	22,834	60,747	37,914	22,616	60,747	38,132
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	8,863	8,863	0	8,863	8,863	-
Operating income(loss)	23,915	(5,000)	18,915	11,434	(18,408)	(29,842)	13,971	51,885	37,914	13,753	51,885	38,132
Non-operating revenues(expenses):												
Interest and investment earnings	173,637	-	173,637	22,991	16,746	(6,246)	115,758	148,469	32,711	192,655	148,469	(44,185)
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	22,991	16,746	(6,246)	115,758	148,469	32,711	192,655	148,469	(44,185)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(22,274)	-	(22,274)	(10,304)	18,012	28,316	(14,849)	(41,648)	(26,798)	(183,891)	(41,648)	142,243
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(1,239)	(321)	918	(4,428)	(15,786)	(11,358)	(8,711)	(15,786)	(7,075)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	(28,916)	-	(28,916)	(11,543)	17,691	29,234	(19,277)	(57,434)	(38,156)	(192,602)	(57,434)	135,169
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	(28,916)	-	(28,916)	(11,543)	17,691	29,234	(19,277)	(57,434)	(38,156)	(192,602)	(57,434)	135,169
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(28,916)	-	(28,916)	(11,543)	17,691	29,234	(19,277)	(57,434)	(38,156)	(192,602)	(57,434)	135,169
Net transfers	(28,916)	-	(28,916)	(11,543)	17,691	29,234	(19,277)	(57,434)	(38,156)	(192,602)	(57,434)	135,169
Total non-operating revenues(expenses), net	144,721	-	144,721	11,448	34,436	22,988	96,481	91,036	(5,445)	52	91,036	90,983
Change in net assets before capital expenditures	168,636	(5,000)	163,636	22,882	16,028	(6,854)	110,452	142,920	32,469	13,806	142,920	129,115
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 168,636	(5,000)	\$ 163,636	\$ 22,882	\$ 16,028	\$ (6,854)	\$ 110,452	\$ 142,920	\$ 32,469	\$ 13,806	\$ 142,920	\$ 129,115

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Eight Months Ending February 28, 2021

Item # 9

Description	Adopted	Adjusted	Jan 31, 2021	Feb 28, 2021	FY21 YTD	FY21 YTD	Prior FY20 YTD	Current FY21	Variance
	Budget	Budget			Budget	Actual	Actual	Actual	
Operating revenues:									
Revenue - Trade	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 16,667	\$ 2,847	\$ (13,820)	\$ 2,847	\$ 833
Revenue - Other	-	-	-	-	-	-	-	-	7
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-
Total operating revenues	25,000	25,000	-	-	16,667	2,847	(13,820)	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	-	-	1,402	1,402	-	11,789	11,789	15,608	(3,819)
Contra-Post Closure Expenses	-	-	-	-	333	121	(213)	-	(43,327)
Permit, Fees & Other	500	500	65	8	333	121	(213)	43,448	121
Total operating expenses	500	500	1,467	1,410	333	11,910	11,577	64,394	(52,484)
Operating income(loss) before depreciation	24,500	24,500	(1,467)	(1,410)	16,333	(9,063)	(25,397)	(62,387)	53,323
Depreciation and amortization	29,995	29,995	2,500	2,500	19,997	19,997	(0)	205,813	19,997
Operating income(loss)	(5,495)	(5,495)	(3,967)	(3,909)	(3,663)	(29,060)	(25,397)	(268,199)	(239,140)
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)	(1,010)	(912)	(69,389)	(47,977)	21,412	(59,713)	11,736
Grant revenue	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(104,084)	(104,084)	(1,010)	(912)	(69,389)	(47,977)	21,412	(59,709)	11,732
Overhead cost allocation - CA	-	-	-	-	-	-	-	(35,024)	35,024
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	-	-	-	-	-	-	-	(35,024)	35,024
Due to post closed landfills	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	(21)	(21)	(21)	(21)
Landfill processing fee transfer	(1,960)	(1,960)	-	-	(1,307)	(66)	1,241	(41)	(66)
ISF Fleet Use	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-
Total transfers out	(1,960)	(1,960)	-	-	(1,307)	(87)	1,220	(35,065)	34,978
Net transfers	(1,960)	(1,960)	-	-	(1,307)	(87)	1,220	(35,065)	34,978
Total non-operating revenues(expenses), net	(106,044)	(106,044)	(1,010)	(912)	(70,696)	(48,064)	22,632	(94,774)	46,710
Change in net assets before capital expenditures	(111,539)	(111,539)	(4,977)	(4,822)	(74,359)	(77,124)	(2,765)	(362,974)	285,850
Capital expenditures	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-
Change in net assets	(111,539)	(111,539)	(4,977)	(4,822)	(74,359)	(77,124)	(2,765)	(362,974)	285,850

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For Eight Months Ending February 28, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Jan 31, 2021	Feb 28, 2021	Variance	FY21 YTD	FY21 YTD	Variance	Prior FY20	Current FY21	Variance
				\$	\$		Budget	Actual		YTD Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	331,270	-	331,270	22,631	27,043	4,412	216,600	207,946	(8,654)	210,592	207,946	(2,646)
Management and administrative	197,469	-	197,469	68,438	-	(68,438)	131,646	228,513	96,867	160,205	228,513	68,309
Operating materials and supplies	577,600	-	577,600	41,281	82,604	41,323	385,067	359,068	(25,999)	379,110	359,068	(20,042)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	900	900	667	900	233	-	900	900
Facility maintenance	349,800	-	349,800	36,729	36,911	181	233,200	240,067	6,867	167,203	240,067	72,864
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	50	-	(50)	3,333	400	(2,933)	2,020	400	(1,620)
Total operating expenses	1,462,139	-	1,462,139	169,129	147,457	(21,672)	970,512	1,036,894	66,382	919,129	1,036,894	117,765
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(169,129)	(147,457)	21,672	(970,512)	(1,036,894)	(66,382)	(919,129)	(1,036,894)	(117,765)
Depreciation and amortization	1,032,171	-	1,032,171	85,335	83,731	(1,604)	688,114	696,125	8,011	655,250	696,125	40,875
Operating income(loss)	(2,494,310)	-	(2,494,310)	(254,464)	(231,188)	23,276	(1,658,626)	(1,733,019)	(74,393)	(1,574,379)	(1,733,019)	(158,640)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	3,333	-	(3,333)	-	-	-
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	-	-	-	3,333	-	(3,333)	1,328	-	(1,328)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	-	-	-	16,133	3,850	(12,283)	14,600	3,850	(10,750)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	3,213,883	-	3,213,883	267,756	267,686	(71)	2,142,589	2,141,978	(611)	2,247,268	2,141,978	(105,290)
Total transfers in	3,238,083	-	3,238,083	267,756	267,686	(71)	2,158,722	2,145,828	(12,894)	2,261,868	2,145,828	(116,040)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(8,382)	(5,216)	3,166	(27,139)	(66,439)	(39,299)	(91,218)	(66,439)	24,779
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(40,709)	-	(40,709)	(8,382)	(5,216)	3,166	(27,139)	(66,439)	(39,299)	(91,218)	(66,439)	24,779
Net transfers	3,197,374	-	3,197,374	259,375	262,470	3,095	2,131,583	2,079,389	(52,193)	2,170,650	2,079,389	(91,261)
Total non-operating revenues(expenses), net	3,202,374	-	3,202,374	259,375	262,470	3,095	2,134,916	2,079,389	(55,527)	2,171,978	2,079,389	(92,589)
Change in net assets before capital expenditures	708,064	-	708,064	4,910	31,282	26,371	476,290	346,370	(129,919)	597,599	346,370	(251,228)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	708,064	-	708,064	4,910	31,282	26,371	476,290	346,370	(129,919)	597,599	346,370	(251,228)
Change in net assets	\$ -	\$ -	\$ 708,064	\$ 4,910	\$ 31,282	\$ 26,371	\$ 476,290	\$ 346,370	\$ (129,919)	\$ 597,599	\$ 346,370	\$ (251,228)

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