

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	2021			FY21 YTD		FY21 YTD		Prior FY20 YTD		Variance
				Feb 28, 2021	Mar 31, 2021	Variance	Budget	Actual	Budget	Actual	Actual	Actual	
Operating revenues:													
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,964,496	\$ 1,953,277	\$ (11,220)	\$ 16,780,508	\$ 17,689,715	\$ 909,207	\$ 16,238,541	\$ 17,689,715	\$ 1,451,174	
Revenue - Other	228,998	-	228,998	3,391	4,846	1,455	171,748	107,023	(64,725)	1,014,987	107,023	(907,964)	
Reimb from Outside Agencies	-	-	-	3,391	4,846	1,455	-	1,103	1,103	550,247	1,103	(549,144)	
Total operating revenues	22,535,081	67,927	22,603,008	1,967,887	1,958,122	(9,765)	16,952,256	17,797,841	845,585	17,803,775	17,797,841	(5,934)	
Operating expenses:													
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	791,744	734,913	(56,831)	8,300,859	7,055,476	(1,245,383)	7,246,153	7,055,476	(190,677)	
Management and administrative	829,197	(150,000)	679,197	24,531	11,256	(13,275)	509,398	464,348	(45,050)	440,347	464,348	24,002	
Operating materials and supplies	2,707,930	15,800	2,723,730	324,837	230,403	(94,434)	2,042,797	1,964,197	(78,600)	2,353,710	1,964,197	(389,512)	
Contract services - labor	82,000	48,267	130,267	28,399	16,989	(11,410)	97,700	254,312	156,612	59,581	254,312	194,731	
Professional services	1,939,844	30,700	1,970,544	260,676	188,323	(72,353)	1,477,908	1,199,001	(278,907)	3,197,889	1,199,001	(1,998,888)	
Facility maintenance	1,065,595	-	1,065,595	105,992	75,797	(30,195)	799,197	756,243	(42,953)	798,416	756,243	(42,172)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(41,962)	(30,545)	11,416	(435,739)	(330,567)	105,172	(1,198,605)	(330,567)	868,037	
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	59,196	66,281	7,084	1,344,857	972,293	(372,564)	1,176,087	972,293	(203,794)	
Total operating expenses	18,967,951	172,609	19,140,560	1,553,414	1,321,816	(231,598)	14,136,977	12,335,303	(1,801,673)	14,073,578	12,335,303	(1,738,274)	
Operating income(loss) before depreciation	3,567,129	(104,682)	3,462,447	414,473	636,307	221,833	2,815,279	5,462,538	2,647,258	3,730,197	5,462,538	1,732,340	
Depreciation and amortization	3,849,531	-	3,849,531	324,321	302,020	(22,302)	2,887,148	2,923,333	36,184	3,149,869	2,923,333	(226,536)	
Operating income(loss)	(282,402)	(104,682)	(387,084)	90,152	334,287	244,135	(71,869)	2,539,205	2,611,074	580,328	2,539,205	1,958,877	
Non-operating revenues(expenses):													
Interest and investment earnings	607,140	-	607,140	67,571	102,363	34,792	455,355	631,146	175,791	802,610	631,146	(171,464)	
Gain(loss) on sales and/or disposals of asset:	-	-	-	(1,441)	(16,992)	(15,550)	-	(230,912)	84,413	1,328	-	(1,328)	
Debt service interest expense	(420,433)	-	(420,433)	-	-	-	(315,325)	-	-	(269,705)	-	38,794	
Grant revenue	-	-	-	-	-	-	29,231	25,375	(3,855)	28,574	25,375	(3,199)	
Other, net	38,974	-	38,974	2,894	2,611	(283)	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	69,023	87,982	18,958	169,261	425,610	256,349	562,807	425,610	(137,197)	
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	(477,124)	(80,303)	3,628,613	2,748,308	(880,305)	2,320,677	2,748,308	427,631	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	291,391	-	291,391	18,008	43,447	25,439	218,543	577,637	359,094	682,368	577,637	(104,731)	
Landfill processing fee transfer	1,960	-	1,960	73	73	-	1,470	139	(1,331)	41	139	97	
ISF Fleet Use	3,231,241	-	3,231,241	270,934	272,456	1,522	2,423,431	2,476,860	53,429	2,563,025	2,476,860	(86,165)	
Total transfers in	8,362,742	-	8,362,742	692,122	(161,148)	(853,270)	6,272,057	5,802,943	(469,113)	5,566,111	5,802,943	236,832	
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	477,124	880,303	(3,628,613)	(2,748,308)	880,305	(2,320,677)	(2,748,308)	(427,631)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(291,391)	-	(291,391)	(18,270)	(42,877)	(24,607)	(218,543)	(569,488)	(350,945)	(682,368)	(569,488)	112,880	
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	(73)	-	(1,470)	(139)	(1,331)	(41)	(139)	(97)	
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(270,934)	(272,456)	(1,522)	(2,423,431)	(2,476,860)	(53,429)	(2,563,025)	(2,476,860)	86,165	
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(51,205)	(57,498)	(6,292)	(399,621)	(490,119)	(90,498)	(373,968)	(490,119)	(116,150)	
Total transfers out	(8,895,570)	-	(8,895,570)	(743,589)	104,221	847,809	(6,671,678)	(6,284,913)	386,765	(5,940,079)	(6,284,913)	(344,834)	
Net transfers	(532,828)	-	(532,828)	(51,467)	(56,928)	(5,460)	(399,621)	(481,970)	(82,349)	(373,968)	(481,970)	(108,001)	
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	17,556	31,054	13,498	(230,360)	(56,360)	174,000	188,838	(56,360)	(245,198)	
Change in net assets before capital expenditures	(589,549)	(104,682)	(694,231)	107,708	365,341	257,633	(302,229)	2,482,845	2,785,074	769,166	2,482,845	1,713,678	
Capital expenditures	1,643,415	6,011,454	7,654,869	359,340	68,448	(290,892)	5,741,152	703,635	(5,037,517)	2,673,758	703,635	(1,970,122)	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	1,643,415	6,011,454	7,654,869	359,340	68,448	(290,892)	5,741,152	703,635	(5,037,517)	2,673,758	703,635	(1,970,122)	
Change in net assets	\$ (2,232,964)	\$ (6,116,136)	\$ (8,349,100)	\$ (251,632)	\$ 296,893	\$ 548,525	\$ (6,043,381)	\$ 1,779,209	\$ 7,822,591	\$ (1,904,591)	\$ 1,779,209	\$ 3,683,801	

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For Nine Months Ending March 31, 2021

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021		Mar 31, 2021		Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD		Variance
				\$		\$						\$		
Operating revenues:														
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,964,496	\$ 1,953,277	\$ (11,220)	\$ 1,455	\$ 16,780,508	\$ 17,689,715	\$ 909,207	\$ 16,238,541	\$ 17,689,715	\$ 1,451,174	
Revenue - Other	228,998	-	228,998	3,391	4,846	1,455	-	171,748	107,023	(64,725)	1,014,987	107,023	(907,964)	
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	1,967,887	1,958,122	(9,765)	(9,765)	16,952,256	17,797,841	845,585	17,803,775	17,797,841	(5,934)	
Operating expenses:														
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	791,744	734,913	(56,831)		8,300,859	7,055,476	(1,245,383)	7,246,153	7,055,476	(190,677)	
Management and administrative	829,197	(150,000)	679,197	24,531	11,256	(13,275)		509,398	464,348	(45,050)	440,347	464,348	24,002	
Operating materials and supplies	2,707,930	15,800	2,723,730	324,837	230,403	(94,434)		2,042,797	1,964,197	(78,600)	2,353,710	1,964,197	(389,512)	
Contract services - labor	82,000	48,267	130,267	28,399	16,989	(11,410)		97,700	16,989	(80,711)	59,581	254,312	194,731	
Professional services	1,939,844	30,700	1,970,544	260,676	188,323	(72,353)		1,477,908	1,199,001	(278,907)	3,197,889	1,199,001	(1,998,888)	
Facility maintenance	1,065,595	-	1,065,595	105,992	75,797	(30,195)		799,197	756,243	(42,953)	798,416	756,243	(42,172)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(41,962)	(30,545)	(11,416)		(435,739)	(330,567)	(105,172)	(1,198,605)	(330,567)	868,037	
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	59,196	66,281	7,084		1,344,857	972,293	(372,564)	1,176,087	972,293	(203,794)	
Total operating expenses	18,967,951	172,609	19,140,560	1,553,414	1,321,816	(231,598)	(231,598)	14,136,977	12,335,303	(1,801,673)	14,073,578	12,335,303	(1,738,274)	
Operating income(loss) before depreciation	3,567,129	(104,682)	3,462,447	414,473	636,307	221,833		2,815,279	5,462,538	2,647,258	3,730,197	5,462,538	1,732,340	
Depreciation and amortization	3,849,531	-	3,849,531	324,321	302,020	(22,302)		2,887,148	2,923,333	36,184	3,149,869	2,923,333	(226,536)	
Operating income(loss)	(282,402)	(104,682)	(387,084)	90,152	334,287	244,135		(71,869)	2,539,205	2,611,074	580,328	2,539,205	1,958,877	
Non-operating revenues(expenses):														
Interest and investment earnings	607,140	-	607,140	67,571	102,363	34,792		455,355	631,146	175,791	802,610	631,146	(171,464)	
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(1,441)	(16,992)	(15,550)		(315,325)	(230,912)	84,413	(269,705)	(230,912)	38,794	
Debt service interest expense	-	-	-	-	-	-		-	-	-	-	-	-	
Grant revenue	38,974	-	38,974	2,894	2,611	(283)		29,231	25,375	(3,855)	28,574	25,375	(3,199)	
Other, net	-	-	-	-	-	-		-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	69,023	87,982	18,958		169,261	425,610	256,349	562,807	425,610	(137,197)	
Overhead cost allocation - CA	4,838,150	-	4,838,150	403,179	(477,124)	(80,303)		3,628,613	2,748,308	(880,305)	2,320,677	2,748,308	427,631	
Due from post closure landfills	-	-	-	-	-	-		-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-		-	-	-	-	-	-	
Intra-department labor transfer	291,391	-	291,391	18,008	43,447	25,439		218,543	577,637	359,094	682,368	577,637	(104,731)	
Landfill processing fee transfer	1,960	-	1,960	-	73	73		1,470	139	(1,331)	41	139	97	
ISF Fleet Use	3,231,241	-	3,231,241	270,934	272,456	1,522		2,423,431	2,476,860	53,429	2,563,025	2,476,860	(86,165)	
Total transfers in	8,362,742	-	8,362,742	692,122	(161,148)	(853,270)		6,272,057	5,802,943	(469,113)	5,566,111	5,802,943	236,832	
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(403,179)	477,124	880,303		(3,628,613)	(2,748,308)	880,305	(2,320,677)	(2,748,308)	(427,631)	
Due to post closed landfills	-	-	-	-	-	-		-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-		-	-	-	-	-	-	
Intra-department labor transfer	(291,391)	-	(291,391)	(18,270)	(42,877)	(24,607)		(218,543)	(569,488)	(350,945)	(682,368)	(569,488)	112,880	
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	(73)	(73)		(1,470)	(139)	1,331	(41)	(139)	(97)	
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(270,934)	(272,456)	(1,522)		(2,423,431)	(2,476,860)	(53,429)	(2,563,025)	(2,476,860)	86,165	
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(51,205)	(57,498)	(6,292)		(399,621)	(490,119)	(90,498)	(373,968)	(490,119)	(116,150)	
Total transfers out	(8,895,570)	-	(8,895,570)	(743,589)	104,221	847,809		(6,671,678)	(6,284,913)	386,765	(5,940,079)	(6,284,913)	(344,834)	
Net transfers	(532,828)	-	(532,828)	(51,467)	(56,928)	(5,460)		(399,621)	(481,970)	(82,349)	(373,968)	(481,970)	(108,001)	
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	17,556	31,054	13,498		(230,360)	(56,360)	174,000	188,838	(56,360)	(245,198)	
Change in net assets before capital expenditures	(589,549)	(104,682)	(694,231)	107,708	365,341	257,633		(302,229)	2,482,845	2,785,074	769,166	2,482,845	1,713,678	
Capital expenditures	-	-	-	-	-	-		-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-		-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-		-	-	-	-	-	-	
Change in net assets	(589,549)	(104,682)	(694,231)	107,708	365,341	257,633		(302,229)	2,482,845	2,785,074	769,166	2,482,845	1,713,678	

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021		Mar 31, 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	-	-	-	-	-	18,750	-	(18,750)	-	-	-
Operating materials and supplies	688,546	666,557	1,355,103	44,482	9,304	(35,178)	-	-	1,016,327	219,322	(797,005)	2,217,338	219,322	(1,998,016)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	5,336,797	6,231,402	314,858	41,842	(273,016)	-	-	4,673,552	431,354	(4,242,198)	443,305	431,354	(11,952)
Facility maintenance	-	-	-	-	-	-	-	-	-	1,303	1,303	1,898	1,303	(595)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	8,100	43,364	-	17,302	17,302	-	-	32,523	51,657	19,134	11,216	51,657	40,441
Total operating expenses	1,643,415	6,011,454	7,654,869	359,340	68,448	(290,892)	-	-	5,741,152	703,635	(5,037,517)	2,673,758	703,635	(1,970,122)
Operating income(loss) before depreciation	(1,643,415)	(6,011,454)	(7,654,869)	(359,340)	(68,448)	290,892	-	-	(5,741,152)	(703,635)	5,037,517	(2,673,758)	(703,635)	1,970,122
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(1,643,415)	(6,011,454)	(7,654,869)	(359,340)	(68,448)	290,892	-	-	(5,741,152)	(703,635)	5,037,517	(2,673,758)	(703,635)	1,970,122
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	-	-	-	-	-	-	-	-	(5,741,152)	(703,635)	5,037,517	(2,673,758)	(703,635)	1,970,122
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	-	-	-	-	-	-	-	-	(5,741,152)	(703,635)	5,037,517	(2,673,758)	(703,635)	1,970,122
Change in net assets before capital expenditures	(1,643,415)	(6,011,454)	(7,654,869)	(359,340)	(68,448)	290,892	-	-	(5,741,152)	(703,635)	5,037,517	(2,673,758)	(703,635)	1,970,122
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(1,643,415)	(6,011,454)	(7,654,869)	(359,340)	(68,448)	290,892	-	-	(5,741,152)	(703,635)	5,037,517	(2,673,758)	(703,635)	1,970,122

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021		Mar 31, 2021		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	\$ 80,584	\$ 95,765	\$ 15,182	\$ 893,898	\$ 865,493	\$ (28,406)	\$ 1,041,875	\$ 865,493	\$ (176,182)	
Revenue - Other	-	-	-	-	1,273	1,273	-	4,157	4,157	-	5,539	4,157	(1,382)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	(11,730)	1,191,864	80,584	97,038	16,455	893,898	869,650	(24,248)	1,047,214	869,650	(177,564)	
Operating expenses:													
Salaries, benefits and contract labor	2,684,088	253,342	2,937,430	194,834	204,447	9,613	2,146,583	1,834,710	(311,874)	1,927,537	1,834,710	(92,827)	
Management and administrative	454,037	(150,000)	304,037	21,095	8,667	(12,428)	228,028	109,432	(118,596)	215,961	109,432	(106,529)	
Operating materials and supplies	65,658	-	65,658	1,586	2,046	461	49,244	24,116	(25,127)	12,729	24,116	11,387	
Contract services - labor	25,000	-	25,000	-	-	-	18,750	-	(18,750)	-	-	-	
Professional services	622,299	-	622,299	25,009	43,735	18,726	466,724	238,462	(228,261)	312,858	238,462	(74,396)	
Facility maintenance	215,585	-	215,585	35,871	17,463	(18,408)	161,689	156,789	(4,899)	147,205	156,789	9,584	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(9,000)	143,303	5,714	4,605	(1,108)	107,477	81,430	(26,048)	121,583	81,430	(40,153)	
Total operating expenses	4,218,969	94,342	4,313,311	284,109	280,964	(3,145)	3,178,495	2,444,939	(733,556)	2,737,873	2,444,939	(292,934)	
Operating income(loss) before depreciation	(3,015,375)	(106,072)	(3,121,447)	(203,525)	(183,925)	19,600	(2,284,596)	(1,575,289)	709,307	(1,690,659)	(1,575,289)	115,370	
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	42,921	44,770	1,849	56,688	44,770	(11,918)	
Operating income(loss)	(3,072,603)	(106,072)	(3,178,675)	(208,499)	(188,900)	19,600	(2,327,517)	(1,620,058)	707,459	(1,747,347)	(1,620,058)	127,289	
Non-operating revenues(expenses):													
Interest and investment earnings	11,698	-	11,698	22,801	(41,227)	(64,028)	8,774	12,087	3,313	201,021	12,087	(188,934)	
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	22,801	(41,227)	(64,028)	8,774	12,087	3,313	201,021	12,087	(188,934)	
Overhead cost allocation - CA	3,949,056	-	3,949,056	329,088	(551,755)	(880,843)	2,961,792	2,080,949	(880,843)	2,320,677	2,080,949	(239,728)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	1,140	-	1,140	18,183	25,045	6,862	855	207,845	206,990	228,322	207,845	(20,477)	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	5,680	-	5,680	81	71	(10)	4,260	662	(3,598)	3,282	662	(2,620)	
Total transfers in	3,955,876	-	3,955,876	347,351	(526,639)	(873,991)	2,966,907	2,289,456	(677,451)	2,552,281	2,289,456	(262,825)	
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,091)	(74,631)	(540)	(666,821)	(667,359)	(539)	-	(667,359)	(667,359)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	(655)	(459)	197	-	(9,062)	(9,062)	(8,359)	(9,062)	(703)	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(5,877)	-	(5,877)	(570)	(560)	10	(4,408)	(5,063)	(655)	(7,485)	(5,063)	2,422	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(894,971)	-	(894,971)	(75,316)	(75,650)	(333)	(671,228)	(681,484)	(10,256)	(15,844)	(681,484)	(665,641)	
Net transfers	3,060,905	-	3,060,905	272,035	(602,289)	(874,324)	2,295,679	1,607,972	(687,707)	2,536,437	1,607,972	(928,465)	
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	294,836	(643,516)	(938,352)	2,304,452	1,620,058	(684,394)	2,737,458	1,620,058	(1,117,399)	
Change in net assets before capital expenditures	(0)	(106,072)	(106,072)	86,336	(832,416)	(918,752)	(23,065)	-	23,065	-	-	(990,111)	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	(0)	(106,072)	(106,072)	86,336	(832,416)	(918,752)	(23,065)	-	23,065	-	-	(990,111)	
Change in net assets	(0)	(106,072)	(106,072)	86,336	(832,416)	(918,752)	(23,065)	-	23,065	-	-	(990,111)	

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021			Mar 31, 2021			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	\$ 656,197	\$ 479,239	\$ (176,959)	\$ 5,162,340	\$ 5,018,355	\$ (143,985)	\$ 4,733,206	\$ 5,018,355	\$ 285,149	\$ 4,733,206	\$ 5,018,355	\$ 285,149
Revenue - Other	10,626	-	10,626	886	886	-	7,970	9,037	1,068	8,549	9,037	489	8,549	9,037	489
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	6,814,089	79,657	6,893,746	657,083	480,124	(176,959)	5,170,309	5,027,392	(142,917)	4,741,755	5,027,392	285,637	4,741,755	5,027,392	285,637
Operating expenses:															
Salaries, benefits and contract labor	4,179,489	(12,000)	4,167,489	280,505	254,068	(26,437)	3,045,473	2,467,411	(578,062)	2,636,734	2,467,411	(169,323)	2,636,734	2,467,411	(169,323)
Management and administrative	100,041	-	100,041	2,180	1,839	(340)	75,031	51,489	(23,542)	35,876	51,489	15,612	35,876	51,489	15,612
Operating materials and supplies	684,448	20,000	704,448	110,452	46,452	(64,001)	528,336	542,006	13,670	566,980	542,006	(24,974)	566,980	542,006	(24,974)
Contract services - labor	2,000	38,267	40,267	-	-	-	30,200	6,907	6,907	378	37,107	36,729	378	37,107	36,729
Professional services	412,500	23,000	435,500	148,583	9,642	(138,940)	326,625	316,066	(10,559)	200,092	316,066	115,974	200,092	316,066	115,974
Facility maintenance	75,740	-	75,740	8,243	10,135	1,892	56,805	69,376	12,571	87,391	69,376	(18,015)	87,391	69,376	(18,015)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	123,916	5,000	128,916	4,000	1,184	(2,816)	96,687	129,584	32,897	120,073	129,584	9,511	120,073	129,584	9,511
Total operating expenses	5,578,135	74,267	5,652,402	553,962	323,320	(230,642)	4,159,157	3,613,039	(546,118)	3,647,524	3,613,039	(34,485)	3,647,524	3,613,039	(34,485)
Operating income(loss) before depreciation	1,235,954	5,390	1,241,344	103,120	156,804	53,684	1,011,152	1,414,353	403,201	1,094,231	1,414,353	320,123	1,094,231	1,414,353	320,123
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-	117,725	120,049	2,324	120,656	120,049	(607)	120,656	120,049	(607)
Operating income(loss)	1,078,987	5,390	1,084,377	89,814	143,498	53,684	893,427	1,294,304	400,877	973,574	1,294,304	320,730	973,574	1,294,304	320,730
Non-operating revenues(expenses):															
Interest and investment earnings	66,140	-	66,140	-	30,695	30,695	49,605	69,606	20,001	30,380	69,606	39,226	30,380	69,606	39,226
Gain(loss) on sales and/or disposals of asset	-	-	-	(120)	(15,529)	(15,409)	(25,079)	(25,094)	(16)	(28,619)	(25,094)	3,525	(28,619)	(25,094)	3,525
Debt service interest expense	(33,438)	-	(33,438)	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	38,974	-	38,974	2,894	2,611	(283)	29,231	25,375	(3,855)	28,574	25,375	(3,199)	28,574	25,375	(3,199)
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	2,773	17,777	15,003	53,757	69,886	16,129	30,335	69,886	39,551	30,335	69,886	39,551
Overhead cost allocation - CA	889,094	-	889,094	74,091	74,631	540	666,821	667,359	539	-	667,359	667,359	-	667,359	667,359
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	266,051	-	266,051	19,939	18,072	(1,867)	199,538	310,134	110,596	340,080	310,134	(29,946)	340,080	310,134	(29,946)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	3,168	4,700	1,532	6,464	66,534	60,070	31,153	66,534	35,381	31,153	66,534	35,381
Total transfers in	1,163,763	-	1,163,763	97,198	97,403	205	872,822	1,044,027	171,204	371,232	1,044,027	672,794	371,232	1,044,027	672,794
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(116,631)	225,525	342,156	(1,049,677)	(707,523)	342,154	(336,168)	(707,523)	(371,355)	(336,168)	(707,523)	(371,355)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(1,140)	-	(1,140)	(7,775)	(6,745)	1,030	(855)	(96,705)	(95,850)	(13,150)	(96,705)	(83,555)	(13,150)	(96,705)	(83,555)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(684,237)	-	(684,237)	(58,143)	(58,144)	(1)	(513,178)	(523,824)	(10,646)	(382,092)	(523,824)	(141,732)	(382,092)	(523,824)	(141,732)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(2,084,946)	-	(2,084,946)	(182,549)	160,637	343,185	(1,563,710)	(1,328,051)	235,658	(731,409)	(1,328,051)	(596,642)	(731,409)	(1,328,051)	(596,642)
Net transfers	(921,183)	-	(921,183)	(85,351)	259,039	343,390	(690,887)	(284,025)	406,862	(360,177)	(284,025)	76,152	(360,177)	(284,025)	76,152
Total non-operating revenues(expenses), net	(849,507)	-	(849,507)	(82,577)	275,816	358,393	(637,130)	(214,138)	422,992	(329,842)	(214,138)	115,703	(329,842)	(214,138)	115,703
Change in net assets before capital expenditures	229,480	5,390	234,870	7,237	419,314	412,077	256,297	1,080,166	823,869	643,733	1,080,166	436,433	643,733	1,080,166	436,433
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 229,480	\$ 5,390	\$ 234,870	\$ 7,237	\$ 419,314	\$ 412,077	\$ 256,297	\$ 1,080,166	\$ 823,869	\$ 643,733	\$ 1,080,166	\$ 436,433	\$ 643,733	\$ 1,080,166	\$ 436,433

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021		Mar 31, 2021		Variance	FY21 YTD		Variance	Prior FY20		Current FY21	Variance	
				Budget	Actual	Budget	Actual		Budget	Actual		YTD Actual	Actual			
Operating revenues:																
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,227,715	\$ 1,375,121	\$ 147,406			\$ 10,705,519	\$ 11,799,870	\$ 1,094,350	\$ 10,460,831	\$ 11,799,870	\$ 1,339,038		
Revenue - Other	167,379	-	167,379	352	225	(126)			125,534	73,845	(51,690)	88,014	73,845	(14,169)		
Reimb from Outside Agencies	-	-	-	-	-	-			-	1,103	1,103	300,247	1,103	(299,144)		
Total operating revenues	14,441,405	-	14,441,405	1,228,067	1,375,346	147,279			10,831,054	11,874,817	1,043,764	10,849,093	11,874,817	1,025,725		
Operating expenses:																
Salaries, benefits and contract labor	3,826,743	(10,000)	3,816,743	265,168	248,646	(16,522)			2,789,158	2,493,464	(295,694)	2,447,228	2,493,464	46,236		
Management and administrative	76,596	-	76,596	1,257	750	(507)			57,447	74,914	17,467	23,006	74,914	51,909		
Operating materials and supplies	1,277,224	(4,200)	1,273,024	124,270	116,090	(8,180)			954,768	933,572	(21,196)	1,077,711	933,572	(144,139)		
Contract services - labor	30,000	10,000	40,000	28,399	45,388	16,989			30,000	183,743	153,743	41,170	183,743	142,574		
Professional services	712,579	2,700	715,279	64,811	119,332	54,520			536,459	549,433	12,974	689,529	549,433	(140,097)		
Facility maintenance	332,970	-	332,970	18,171	24,096	5,925			249,728	231,590	(18,138)	269,547	231,590	(37,958)		
Contra-Post Closure Expenses	-	-	-	-	-	-			-	-	-	-	-	-		
Permit, Fees & Other	1,438,313	500	1,438,813	44,946	55,953	11,008			1,079,110	697,754	(381,356)	829,414	697,754	(131,660)		
Total operating expenses	7,694,425	(1,000)	7,693,425	547,021	610,254	63,233			5,696,670	5,164,470	(532,200)	5,377,605	5,164,470	(213,135)		
Operating income(loss) before depreciation	6,746,980	1,000	6,747,980	681,046	765,092	84,047			5,134,384	6,710,347	1,575,963	5,471,488	6,710,347	1,238,859		
Depreciation and amortization	2,559,876	-	2,559,876	218,703	218,455	(248)			1,919,907	1,968,245	48,338	1,922,829	1,968,245	45,416		
Operating income(loss)	4,187,104	1,000	4,188,104	462,343	546,638	84,295			3,214,477	4,742,102	1,527,625	3,548,659	4,742,102	1,193,444		
Non-operating revenues(expenses):																
Interest and investment earnings	350,665	-	350,665	28,024	91,744	63,720			262,999	379,834	116,835	340,842	379,834	38,992		
Gain(loss) on sales and/or disposals of asset	(282,911)	-	(282,911)	(409)	(453)	(44)			(212,183)	(156,830)	55,353	(180,363)	(156,830)	23,533		
Debt service interest expense	-	-	-	-	-	-			-	-	-	-	-	-		
Grant revenue	-	-	-	-	-	-			-	-	-	-	-	-		
Other, net	-	-	-	-	-	-			-	-	-	-	-	-		
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	27,615	91,291	63,676			50,816	223,004	172,188	160,480	223,004	62,524		
Overhead cost allocation - CA	-	-	-	-	-	-			-	-	-	-	-	-		
Due from post closure landfills	-	-	-	-	-	-			-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-			-	-	-	-	-	-		
Intra-department labor transfer	-	-	-	(20,114)	330	20,444			-	55,808	55,808	99,366	55,808	(43,558)		
Landfill processing fee transfer	1,960	-	1,960	-	73	73			1,470	139	(1,331)	41	139	97		
ISF Fleet Use	3,060	-	3,060	-	-	-			2,295	-	(2,295)	-	-	-		
Total transfers in	5,020	-	5,020	(20,114)	403	20,516			3,765	55,947	52,182	99,407	55,947	(43,461)		
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(212,457)	326,230	538,687			(1,912,115)	(1,373,426)	538,689	(1,945,107)	(1,373,426)	571,681		
Due to post closed landfills	-	-	-	-	-	-			-	-	-	-	-	-		
Utility transfer	(227,268)	-	(227,268)	(22,637)	(28,594)	(5,957)			(170,451)	(348,533)	(178,082)	(358,212)	(348,533)	9,679		
Intra-department labor transfer	-	-	-	-	-	-			-	-	-	-	-	-		
Landfill processing fee transfer	(2,534,485)	-	(2,534,485)	(211,899)	(212,705)	(806)			(1,900,864)	(1,931,140)	(30,276)	(2,160,721)	(1,931,140)	229,582		
ISF Fleet Use	(532,828)	-	(532,828)	(51,205)	(57,498)	(6,292)			(399,621)	(490,119)	(90,498)	(373,968)	(490,119)	(116,150)		
Provision for landfill closure/postclosure	(5,844,068)	-	(5,844,068)	(498,199)	27,434	525,632			(4,383,051)	(4,143,217)	239,834	(4,838,009)	(4,143,217)	694,791		
Total transfers out	(5,839,048)	-	(5,839,048)	(518,312)	27,837	546,149			(4,379,286)	(4,087,271)	292,015	(4,738,601)	(4,087,271)	651,330		
Net transfers	(5,771,294)	-	(5,771,294)	(490,697)	119,128	609,824			(4,328,471)	(3,864,267)	464,203	(4,578,122)	(3,864,267)	713,854		
Total non-operating revenues(expenses), net	(1,584,190)	1,000	(1,583,190)	(28,354)	665,766	694,119			(1,113,993)	877,835	1,991,829	(1,029,463)	877,835	1,907,298		
Change in net assets before capital expenditures	-	-	-	-	-	-			-	-	-	-	-	-		
Capital expenditures	-	-	-	-	-	-			-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-			-	-	-	-	-	-		
Capital expenditures, net	-	-	-	-	-	-			-	-	-	-	-	-		
Change in net assets	(1,584,190)	1,000	(1,583,190)	(28,354)	665,766	694,119			(1,113,993)	877,835	1,991,829	(1,029,463)	877,835	1,907,298		

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021	Mar 31, 2021	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ 2,154	\$ 2,462	\$ 308	\$ 38,244	\$ 19,983	\$ (18,261)	\$ 912,892	\$ 19,983	\$ (892,909)
Revenue - Other	-	-	-	-	-	-	-	-	-	250,000	-	(250,000)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	50,993	-	50,993	2,154	2,462	308	38,244	19,983	(18,261)	1,162,892	19,983	(1,142,909)
Operating expenses:												
Salaries, benefits and contract labor	106,138	-	106,138	24,194	3,102	(21,092)	77,562	27,296	(50,267)	-	27,296	27,296
Management and administrative	1,054	-	1,054	-	-	-	791	-	(791)	107	-	(107)
Operating materials and supplies	103,000	-	103,000	5,926	4,885	(1,041)	77,250	44,504	(32,746)	280,371	44,504	(235,867)
Contract services - labor	25,000	-	25,000	-	-	-	18,750	33,462	14,712	18,034	33,462	15,428
Professional services	191,467	5,000	196,467	21,373	15,614	(5,759)	147,350	94,140	(53,210)	1,995,247	94,140	(1,901,107)
Facility maintenance	91,500	-	91,500	5,394	2,904	(2,490)	68,625	25,434	(43,191)	90,155	25,434	(64,721)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(41,962)	(30,545)	11,416	(435,739)	(330,567)	105,172	(1,198,605)	(330,567)	868,037
Permit, Fees & Other	76,610	-	76,610	4,529	4,538	9	57,458	63,004	5,547	59,549	63,004	3,455
Total operating expenses	13,783	5,000	18,783	19,454	498	(18,957)	12,046	(42,728)	(54,774)	1,244,859	(42,728)	(1,287,587)
Operating income(loss) before depreciation	37,209	(5,000)	32,209	(17,301)	1,964	19,265	26,198	62,712	36,513	(81,967)	62,712	144,679
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	9,971	9,971	0	9,971	9,971	-
Operating income(loss)	23,915	(5,000)	18,915	(18,408)	856	19,265	16,228	52,741	36,513	(91,938)	52,741	144,679
Non-operating revenues(expenses):												
Interest and investment earnings	173,637	-	173,637	16,746	21,151	4,405	130,228	169,620	39,392	230,354	169,620	(60,734)
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	16,746	21,151	4,405	130,228	169,620	39,392	230,354	169,620	(60,734)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(22,274)	-	(22,274)	18,012	(630)	(18,642)	(16,706)	(42,278)	(25,572)	(199,633)	(42,278)	157,355
Landfill processing fee transfer	(6,642)	-	(6,642)	(321)	(1,047)	(726)	(4,982)	(16,833)	(11,852)	(12,727)	(16,833)	(4,106)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(28,916)	-	(28,916)	17,691	(1,677)	(19,368)	(21,687)	(59,111)	(37,424)	(212,360)	(59,111)	153,249
Net transfers	(28,916)	-	(28,916)	17,691	(1,677)	(19,368)	(21,687)	(59,111)	(37,424)	(212,360)	(59,111)	153,249
Total non-operating revenues(expenses), net	144,721	-	144,721	34,436	19,474	(14,963)	108,541	110,509	1,969	17,995	110,509	92,515
Change in net assets before capital expenditures	168,636	(5,000)	163,636	16,028	20,330	4,302	124,768	163,251	38,482	(73,943)	163,251	237,193
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 168,636	(5,000)	\$ 163,636	\$ 16,028	\$ 20,330	\$ 4,302	\$ 124,768	\$ 163,251	\$ 38,482	\$ (73,943)	\$ 163,251	\$ 237,193

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation
Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Feb 28, 2021		Mar 31, 2021		Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				\$	\$	\$	\$							
Operating revenues:														
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 3,151	\$ 3,151	\$ -	\$ 18,750	\$ 5,998	\$ (12,752)	\$ -	\$ 2,828	\$ 5,998	\$ 3,170
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	(7)	-	7
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	25,000	-	25,000	-	3,151	3,151	-	18,750	5,998	(12,752)	-	2,822	5,998	3,176
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	1,402	-	-	13,191	13,191	-	16,141	13,191	(2,949)
Contra-Post Closure Expenses	500	-	500	8	-	(8)	-	375	121	(254)	-	43,448	121	(43,327)
Permit, Fees & Other	500	-	500	1,410	1,402	(8)	-	375	13,312	12,937	-	64,926	13,312	(51,614)
Total operating expenses	500	-	500	1,410	1,402	(8)	-	375	13,312	12,937	-	64,926	13,312	(51,614)
Operating income(loss) before depreciation	24,500	-	24,500	(1,410)	1,749	3,159	-	18,375	(7,314)	(25,689)	-	(62,104)	(7,314)	54,790
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	-	22,496	22,496	(0)	-	231,539	22,496	(209,043)
Operating income(loss)	(5,495)	-	(5,495)	(3,909)	(750)	3,159	-	(4,121)	(29,810)	(25,659)	-	(293,644)	(29,810)	263,833
Non-operating revenues(expenses):														
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	13	-	(13)
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(104,084)	-	(104,084)	(912)	(1,010)	(98)	-	(78,063)	(48,987)	29,076	-	(60,723)	(48,987)	11,736
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(104,084)	-	(104,084)	(912)	(1,010)	(98)	-	(78,063)	(48,987)	29,076	-	(60,711)	(48,987)	11,723
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	(39,402)	-	39,402
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	(39,402)	-	39,402
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	(21)	(21)	-	-	(21)	(21)
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	(73)	(73)	-	(1,470)	(139)	1,331	-	(41)	(139)	(97)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,960)	-	(1,960)	(73)	(73)	(73)	-	(1,470)	(160)	1,310	-	(39,443)	(160)	39,284
Net transfers	(1,960)	-	(1,960)	(73)	(73)	(73)	-	(1,470)	(160)	1,310	-	(39,443)	(160)	39,284
Total non-operating revenues(expenses), net	(106,044)	-	(106,044)	(912)	(1,083)	(171)	-	(79,533)	(49,147)	30,386	-	(100,154)	(49,147)	51,007
Change in net assets before capital expenditures	(111,539)	-	(111,539)	(4,822)	(1,833)	2,988	-	(83,654)	(78,957)	4,697	-	(393,797)	(78,957)	314,840
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ (111,539)	\$ -	\$ (111,539)	\$ (4,822)	\$ (1,833)	\$ 2,988	\$ -	\$ (83,654)	\$ (78,957)	\$ 4,697	\$ -	\$ (393,797)	\$ (78,957)	\$ 314,840

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For Nine Months Ending March 31, 2021

Description	Adopted	Adjustments	Adjusted	Feb 28, 2021	Mar 31, 2021	Variance	FY21 YTD	FY21 YTD	Variance	Prior FY20	Current FY21	Variance
	Budget		Budget	\$	\$		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	27,043	24,650	(2,393)	242,082	232,596	(9,486)	234,655	232,596	(2,059)
Management and administrative	197,469	-	197,469	-	-	-	148,102	228,513	80,412	160,205	228,513	68,309
Operating materials and supplies	577,600	-	577,600	82,604	60,931	(21,673)	433,200	419,999	(13,201)	415,935	419,999	4,064
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	900	-	(900)	750	900	150	-	900	900
Facility maintenance	349,800	-	349,800	36,911	19,797	(17,114)	262,350	259,863	(2,487)	187,977	259,863	71,887
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	-	-	3,750	400	(3,350)	2,020	400	(1,620)
Total operating expenses	1,462,139	-	1,462,139	147,457	105,378	(42,080)	1,090,234	1,142,271	52,038	1,000,791	1,142,271	141,481
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(147,457)	(105,378)	42,080	(1,090,234)	(1,142,271)	(52,038)	(1,000,791)	(1,142,271)	(141,481)
Depreciation and amortization	1,032,171	-	1,032,171	83,731	61,677	(22,053)	774,128	757,803	(16,326)	808,186	757,803	(50,383)
Operating income(loss)	(2,494,310)	-	(2,494,310)	(231,188)	(167,055)	64,133	(1,864,362)	(1,900,074)	(35,712)	(1,808,977)	(1,900,074)	(91,097)
Non-operating revenues(expenses):												
Interest and investment earnings	5,000	-	5,000	-	-	-	3,750	-	(3,750)	-	-	-
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)	5,000	-	5,000	-	-	-	3,750	-	(3,750)	1,328	-	(1,328)
before transfers												
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	-	-	-	18,150	3,850	(14,300)	14,600	3,850	(10,750)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	3,213,883	-	3,213,883	267,686	267,686	-	2,410,412	2,409,664	(749)	2,528,590	2,409,664	(118,927)
Total transfers in	3,238,083	-	3,238,083	267,686	267,686	-	2,428,562	2,413,514	(15,049)	2,543,190	2,413,514	(129,677)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(5,216)	(6,451)	(1,235)	(30,532)	(72,889)	(42,358)	(103,015)	(72,889)	30,126
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(40,709)	-	(40,709)	(5,216)	(6,451)	(1,235)	(30,532)	(72,889)	(42,358)	(103,015)	(72,889)	30,126
Net transfers	3,197,374	-	3,197,374	262,470	261,235	(1,235)	2,398,031	2,340,624	(57,406)	2,440,175	2,340,624	(99,551)
Total non-operating revenues(expenses), net	3,202,374	-	3,202,374	262,470	261,235	(1,235)	2,401,781	2,340,624	(61,156)	2,441,503	2,340,624	(100,879)
Change in net assets before capital expenditures	708,064	-	708,064	31,282	94,180	62,898	537,419	440,550	(96,868)	632,526	440,550	(191,976)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	708,064	-	708,064	31,282	94,180	62,898	537,419	440,550	(96,868)	632,526	440,550	(191,976)
Change in net assets	\$ -	\$ -	\$ 708,064	\$ 31,282	\$ 94,180	\$ 62,898	\$ 537,419	\$ 440,550	\$ (96,868)	\$ 632,526	\$ 440,550	\$ (191,976)

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