

**VENTURA REGIONAL SANITATION DISTRICT**

Consolidated

Statement of Revenues, Expenses and Change in Net Assets  
For Ten Months Ending April 30, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021		Apr 30, 2021		Variance	FY21 YTD		FY21 YTD		Prior FY20 YTD		Current FY21 Actual	Variance
				\$		\$			\$		Actual	Budget	Actual	Variance		
<b>Operating revenues:</b>																
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 2,048,357	\$ 1,858,287	\$ (190,071)	\$ 18,645,009	\$ 19,643,082	\$ 998,074	\$ 18,142,112	\$ 19,643,082	\$ 1,500,970	\$ 18,142,112	\$ 19,643,082	\$ 1,500,970	
Revenue - Other	228,998	-	228,998	32,594	27,601	(4,993)	190,831	162,372	(28,459)	1,442,742	162,372	(1,280,370)	1,442,742	162,372	(1,280,370)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	1,103	550,247	1,103	(549,144)	550,247	1,103	(549,144)	
<b>Total operating revenues</b>	<b>22,535,081</b>	<b>67,927</b>	<b>22,603,008</b>	<b>2,080,951</b>	<b>1,885,887</b>	<b>(195,064)</b>	<b>18,835,840</b>	<b>19,806,557</b>	<b>970,717</b>	<b>20,135,102</b>	<b>19,806,557</b>	<b>(328,544)</b>	<b>20,135,102</b>	<b>19,806,557</b>	<b>(328,544)</b>	
<b>Operating expenses:</b>																
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	734,913	1,088,346	353,433	9,611,521	8,143,822	(1,467,699)	8,000,832	8,143,822	142,990	8,000,832	8,143,822	142,990	
Management and administrative	829,197	(150,000)	679,197	11,256	14,899	3,642	565,998	479,247	(86,751)	462,748	479,247	16,499	462,748	479,247	16,499	
Operating materials and supplies	2,707,930	15,800	2,723,730	227,718	163,650	(64,068)	2,269,775	2,125,162	(144,613)	2,727,768	2,125,162	(602,606)	2,727,768	2,125,162	(602,606)	
Contract services - labor	82,000	48,267	130,267	45,388	-	(45,388)	108,556	254,312	145,756	68,508	254,312	185,804	68,508	254,312	185,804	
Professional services	1,939,844	30,700	1,970,544	311,152	122,286	(188,866)	1,642,120	1,444,116	(198,004)	3,801,129	1,444,116	(2,357,013)	3,801,129	1,444,116	(2,357,013)	
Facility maintenance	1,065,595	-	1,065,595	75,797	55,594	(20,203)	887,996	811,837	(76,159)	910,879	811,837	(99,042)	910,879	811,837	(99,042)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(30,545)	(14,487)	16,058	(484,155)	(345,054)	139,100	(1,259,173)	(345,054)	914,118	(1,259,173)	(345,054)	914,118	
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	113,756	213,791	100,035	1,494,285	1,233,559	(260,726)	1,428,915	1,233,559	(195,356)	1,428,915	1,233,559	(195,356)	
<b>Total operating expenses</b>	<b>18,967,951</b>	<b>172,609</b>	<b>19,140,560</b>	<b>1,489,435</b>	<b>1,644,079</b>	<b>154,644</b>	<b>16,096,096</b>	<b>14,147,002</b>	<b>(1,949,094)</b>	<b>16,141,606</b>	<b>14,147,002</b>	<b>(1,994,605)</b>	<b>16,141,606</b>	<b>14,147,002</b>	<b>(1,994,605)</b>	
<b>Operating income(loss) before depreciation</b>	<b>3,567,129</b>	<b>(104,682)</b>	<b>3,462,447</b>	<b>591,516</b>	<b>241,809</b>	<b>(349,707)</b>	<b>2,739,744</b>	<b>5,659,556</b>	<b>2,919,812</b>	<b>3,993,495</b>	<b>5,659,556</b>	<b>1,666,061</b>	<b>3,993,495</b>	<b>5,659,556</b>	<b>1,666,061</b>	
Depreciation and amortization	3,849,531	-	3,849,531	302,020	320,892	18,872	3,207,943	3,244,224	36,282	3,498,000	3,244,224	(253,776)	3,498,000	3,244,224	(253,776)	
<b>Operating income(loss)</b>	<b>(282,402)</b>	<b>(104,682)</b>	<b>(387,084)</b>	<b>289,496</b>	<b>(79,083)</b>	<b>(368,579)</b>	<b>(468,199)</b>	<b>2,415,331</b>	<b>2,883,530</b>	<b>495,495</b>	<b>2,415,331</b>	<b>1,919,837</b>	<b>495,495</b>	<b>2,415,331</b>	<b>1,919,837</b>	
<b>Non-operating revenues(expenses):</b>																
Interest and investment earnings	607,140	-	607,140	102,363	50,433	(51,930)	505,950	681,580	175,630	920,126	681,580	(238,547)	920,126	681,580	(238,547)	
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	1,586	-	(1,586)	1,586	-	(1,586)	
Debt service interest expense	(420,433)	-	(420,433)	(16,992)	(1,544)	15,447	(350,361)	(232,456)	117,905	(271,250)	(232,456)	38,794	(271,250)	(232,456)	38,794	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	38,974	-	38,974	3,177	2,564	(613)	32,478	28,505	(3,973)	31,250	28,505	(2,745)	31,250	28,505	(2,745)	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>225,681</b>	<b>-</b>	<b>225,681</b>	<b>88,548</b>	<b>51,453</b>	<b>(37,095)</b>	<b>188,068</b>	<b>477,629</b>	<b>289,561</b>	<b>681,713</b>	<b>477,629</b>	<b>(204,084)</b>	<b>681,713</b>	<b>477,629</b>	<b>(204,084)</b>	
Overhead cost allocation - CA	4,838,150	-	4,838,150	(477,124)	372,086	849,210	4,031,792	3,120,394	(911,398)	4,432,790	3,120,394	(1,312,396)	4,432,790	3,120,394	(1,312,396)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	291,391	-	291,391	43,447	37,823	(5,624)	242,826	615,460	372,634	774,461	615,460	(159,002)	774,461	615,460	(159,002)	
Landfill processing fee transfer	1,960	-	1,960	73	(73)	-	1,633	139	(1,495)	58	139	81	58	139	81	
ISF Fleet Use	3,231,241	-	3,231,241	272,456	273,637	1,181	2,692,701	2,750,497	57,796	2,852,418	2,750,497	(101,921)	2,852,418	2,750,497	(101,921)	
<b>Total transfers in</b>	<b>8,362,742</b>	<b>-</b>	<b>8,362,742</b>	<b>(161,148)</b>	<b>683,546</b>	<b>844,694</b>	<b>6,966,952</b>	<b>6,486,489</b>	<b>(482,463)</b>	<b>8,059,727</b>	<b>6,486,489</b>	<b>(1,573,238)</b>	<b>8,059,727</b>	<b>6,486,489</b>	<b>(1,573,238)</b>	
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	477,124	(372,086)	(849,210)	(4,031,792)	(3,120,394)	911,398	(4,432,790)	(3,120,394)	1,312,396	(4,432,790)	(3,120,394)	1,312,396	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(291,391)	-	(291,391)	(42,877)	(37,802)	5,075	(242,826)	(607,290)	(364,464)	(774,461)	(607,290)	167,172	(774,461)	(607,290)	167,172	
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	73	-	(1,633)	(139)	1,495	(58)	(139)	(81)	(58)	(139)	(81)	
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(272,456)	(273,637)	(1,181)	(2,692,701)	(2,750,497)	(57,796)	(2,852,418)	(2,750,497)	101,921	(2,852,418)	(2,750,497)	101,921	
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(57,498)	(53,748)	3,749	(444,023)	(543,867)	(99,844)	(447,559)	(543,867)	(96,309)	(447,559)	(543,867)	(96,309)	
<b>Total transfers out</b>	<b>(8,895,570)</b>	<b>-</b>	<b>(8,895,570)</b>	<b>104,221</b>	<b>(73,273)</b>	<b>(841,494)</b>	<b>(7,412,975)</b>	<b>(7,022,186)</b>	<b>390,789</b>	<b>(8,507,285)</b>	<b>(7,022,186)</b>	<b>1,485,099</b>	<b>(8,507,285)</b>	<b>(7,022,186)</b>	<b>1,485,099</b>	
<b>Net transfers</b>	<b>(532,828)</b>	<b>-</b>	<b>(532,828)</b>	<b>(56,928)</b>	<b>(53,727)</b>	<b>3,200</b>	<b>(444,023)</b>	<b>(535,697)</b>	<b>(91,674)</b>	<b>(447,559)</b>	<b>(535,697)</b>	<b>(88,139)</b>	<b>(447,559)</b>	<b>(535,697)</b>	<b>(88,139)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(307,147)</b>	<b>-</b>	<b>(307,147)</b>	<b>31,620</b>	<b>(2,275)</b>	<b>(33,895)</b>	<b>(255,956)</b>	<b>(58,068)</b>	<b>197,887</b>	<b>234,155</b>	<b>(58,068)</b>	<b>(292,223)</b>	<b>234,155</b>	<b>(58,068)</b>	<b>(292,223)</b>	
<b>Change in net assets before capital expenditures</b>	<b>(589,549)</b>	<b>(104,682)</b>	<b>(694,231)</b>	<b>321,116</b>	<b>(81,358)</b>	<b>(402,474)</b>	<b>(724,155)</b>	<b>2,357,263</b>	<b>3,081,417</b>	<b>729,649</b>	<b>2,357,263</b>	<b>1,627,614</b>	<b>729,649</b>	<b>2,357,263</b>	<b>1,627,614</b>	
Capital expenditures	1,643,415	6,011,454	7,654,869	68,448	7,580	(60,858)	6,379,058	711,225	(5,667,832)	2,684,498	711,225	(1,973,273)	2,684,498	711,225	(1,973,273)	
Capital expenditures - contra	1,643,415	6,011,454	7,654,869	68,448	7,580	(60,858)	6,379,058	711,225	(5,667,832)	2,684,498	711,225	(1,973,273)	2,684,498	711,225	(1,973,273)	
<b>Capital expenditures, net</b>	<b>(2,232,964)</b>	<b>(6,116,136)</b>	<b>(8,349,100)</b>	<b>\$ 252,669</b>	<b>\$ (86,948)</b>	<b>\$ (341,616)</b>	<b>\$ (7,103,212)</b>	<b>\$ 1,646,038</b>	<b>\$ 8,749,250</b>	<b>\$ (1,954,849)</b>	<b>\$ 1,646,038</b>	<b>\$ 3,600,886</b>	<b>\$ (1,954,849)</b>	<b>\$ 1,646,038</b>	<b>\$ 3,600,886</b>	
<b>Change in net assets</b>																

Net transfers

Total non-operating revenues(expenses), net

Change in net assets before capital expenditures

Capital expenditures

Capital expenditures - contra

Capital expenditures, net

Change in net assets

**VENTURA REGIONAL SANITATION DISTRICT**

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For Ten Months Ending April 30, 2021

Item # 7

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021		Apr 30, 2021		Variance	FY21 YTD		FY21 YTD		Variance	Prior FY20 YTD		Current FY21 Actual	Variance	
				\$		\$			Budget	Actual	Budget	Actual		Actual	Actual			
<b>Operating revenues:</b>																		
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 2,048,357	\$ 1,858,287	\$ (190,071)	\$ 18,645,009	\$ 19,643,082	\$ 998,074	\$ 18,142,112	\$ 19,643,082	\$ 1,500,970	\$ 1,442,742	\$ 1,280,370	\$ 1,442,742	\$ 1,623,372	\$ (1,280,370)	\$ 1,500,970
Revenue - Other	228,998	-	228,998	32,594	27,601	(4,993)	190,831	162,372	(28,459)	1,442,742	162,372	1,280,370	1,442,742	1,280,370	162,372	1,623,372	(1,280,370)	1,442,742
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	1,103	550,247	1,103	549,144	1,103	550,247	1,103	549,144	(549,144)	550,247
<b>Total operating revenues</b>	<b>22,535,081</b>	<b>67,927</b>	<b>22,603,008</b>	<b>2,080,951</b>	<b>1,885,887</b>	<b>(195,064)</b>	<b>18,835,840</b>	<b>19,806,557</b>	<b>970,717</b>	<b>20,135,102</b>	<b>19,806,557</b>	<b>(328,544)</b>	<b>20,135,102</b>	<b>19,806,557</b>	<b>19,806,557</b>	<b>(328,544)</b>	<b>19,806,557</b>	<b>(328,544)</b>
<b>Operating expenses:</b>																		
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	734,913	1,088,346	353,433	9,611,521	8,143,822	(1,467,699)	8,000,832	8,143,822	142,990	8,000,832	8,143,822	142,990	8,143,822	142,990	
Management and administrative	829,197	(150,000)	679,197	11,256	14,899	3,642	565,998	479,247	(86,751)	462,748	479,247	16,499	462,748	479,247	16,499	479,247	16,499	
Operating materials and supplies	2,707,930	15,800	2,723,730	227,718	163,650	(64,068)	2,269,775	2,125,162	(144,613)	2,727,768	2,125,162	(602,606)	2,727,768	2,125,162	(602,606)	2,125,162	(602,606)	
Contract services - labor	82,000	48,267	130,267	45,388	-	(45,388)	108,566	254,312	145,756	68,508	254,312	185,804	68,508	254,312	185,804	254,312	185,804	
Professional services	1,939,844	30,700	1,970,544	311,152	122,286	(188,866)	1,642,120	1,444,116	(198,004)	3,801,129	1,444,116	(2,357,013)	3,801,129	1,444,116	(2,357,013)	1,444,116	(2,357,013)	
Facility maintenance	1,065,595	-	1,065,595	75,797	55,594	(20,203)	887,996	811,879	(76,117)	910,879	811,879	(89,000)	910,879	811,879	(89,000)	910,879	(89,000)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(30,545)	(14,487)	16,058	(484,155)	(345,054)	139,100	(1,259,173)	(345,054)	914,118	(1,259,173)	(345,054)	914,118	(345,054)	914,118	
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	113,756	213,791	100,035	1,494,285	1,233,559	(260,726)	1,428,915	1,233,559	(195,356)	1,428,915	1,233,559	(195,356)	1,428,915	(195,356)	
<b>Total operating expenses</b>	<b>18,967,951</b>	<b>172,609</b>	<b>19,140,560</b>	<b>1,489,435</b>	<b>1,644,079</b>	<b>154,644</b>	<b>16,096,096</b>	<b>14,147,002</b>	<b>(1,949,094)</b>	<b>16,141,606</b>	<b>14,147,002</b>	<b>(1,994,605)</b>	<b>16,141,606</b>	<b>14,147,002</b>	<b>(1,994,605)</b>	<b>14,147,002</b>	<b>(1,994,605)</b>	
<b>Operating income(loss) before depreciation</b>	<b>3,567,129</b>	<b>(104,682)</b>	<b>3,462,447</b>	<b>591,516</b>	<b>241,809</b>	<b>(349,707)</b>	<b>2,739,744</b>	<b>5,659,556</b>	<b>2,919,812</b>	<b>3,993,495</b>	<b>5,659,556</b>	<b>1,666,061</b>	<b>3,993,495</b>	<b>5,659,556</b>	<b>1,666,061</b>	<b>5,659,556</b>	<b>1,666,061</b>	
Depreciation and amortization	3,849,531	-	3,849,531	302,020	320,892	18,872	3,207,943	3,244,224	36,282	3,498,000	3,244,224	(253,776)	3,498,000	3,244,224	(253,776)	3,498,000	(253,776)	
<b>Operating income(loss)</b>	<b>(282,402)</b>	<b>(104,682)</b>	<b>(387,084)</b>	<b>289,496</b>	<b>(79,083)</b>	<b>(368,579)</b>	<b>(468,199)</b>	<b>2,415,331</b>	<b>2,883,530</b>	<b>495,495</b>	<b>2,415,331</b>	<b>1,919,837</b>	<b>495,495</b>	<b>2,415,331</b>	<b>1,919,837</b>	<b>2,415,331</b>	<b>1,919,837</b>	
<b>Non-operating revenues(expenses):</b>																		
Interest and investment earnings	607,140	-	607,140	102,363	50,433	(51,930)	505,950	681,580	175,630	920,126	681,580	(238,547)	920,126	681,580	(238,547)	920,126	(238,547)	
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(16,992)	(1,544)	15,447	(350,361)	(232,456)	117,905	(271,250)	(232,456)	38,794	(271,250)	(232,456)	38,794	(232,456)	38,794	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	38,974	-	38,974	3,177	2,564	(613)	32,478	28,505	(3,973)	31,250	28,505	(2,745)	31,250	28,505	(2,745)	31,250	(2,745)	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>225,681</b>	<b>-</b>	<b>225,681</b>	<b>88,548</b>	<b>51,453</b>	<b>(37,095)</b>	<b>188,068</b>	<b>477,629</b>	<b>289,561</b>	<b>681,713</b>	<b>477,629</b>	<b>(204,084)</b>	<b>681,713</b>	<b>477,629</b>	<b>(204,084)</b>	<b>477,629</b>	<b>(204,084)</b>	
Overhead cost allocation - CA	4,838,150	-	4,838,150	(477,124)	372,086	849,210	4,031,792	3,120,394	(911,398)	4,432,790	3,120,394	(1,312,396)	4,432,790	3,120,394	(1,312,396)	4,432,790	(1,312,396)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	43,447	37,823	(5,624)	242,826	615,460	372,634	774,461	615,460	(159,002)	774,461	615,460	(159,002)	774,461	(159,002)	
Landfill processing fee transfer	1,960	-	1,960	73	-	(73)	1,633	139	(1,495)	58	139	81	58	139	81	139	81	
ISF Fleet Use	3,231,241	-	3,231,241	272,456	273,637	1,181	2,692,701	2,750,497	57,796	2,852,418	2,750,497	(101,921)	2,852,418	2,750,497	(101,921)	2,852,418	(101,921)	
<b>Total transfers in</b>	<b>8,362,742</b>	<b>-</b>	<b>8,362,742</b>	<b>(161,148)</b>	<b>683,546</b>	<b>844,694</b>	<b>6,968,952</b>	<b>6,486,489</b>	<b>(482,463)</b>	<b>8,059,727</b>	<b>6,486,489</b>	<b>(1,573,238)</b>	<b>8,059,727</b>	<b>6,486,489</b>	<b>(1,573,238)</b>	<b>6,486,489</b>	<b>(1,573,238)</b>	
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	477,124	(372,086)	(849,210)	(4,031,792)	(3,120,394)	911,398	(4,432,790)	(3,120,394)	1,312,396	(4,432,790)	(3,120,394)	1,312,396	(4,432,790)	(3,120,394)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(42,877)	(37,802)	5,075	(242,826)	(607,290)	(364,464)	(774,461)	(607,290)	167,172	(774,461)	(607,290)	167,172	(774,461)	167,172	
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	-	73	(1,633)	(139)	1,495	(58)	(139)	(81)	(58)	(139)	(81)	(139)	(81)	
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(272,456)	(273,637)	(1,181)	(2,692,701)	(2,750,497)	(57,796)	(2,852,418)	(2,750,497)	101,921	(2,852,418)	(2,750,497)	101,921	(2,852,418)	101,921	
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(57,498)	(53,748)	3,749	(444,023)	(543,867)	(99,844)	(447,559)	(543,867)	(96,309)	(447,559)	(543,867)	(96,309)	(447,559)	(96,309)	
<b>Total transfers out</b>	<b>(8,895,570)</b>	<b>-</b>	<b>(8,895,570)</b>	<b>104,221</b>	<b>(737,273)</b>	<b>(841,494)</b>	<b>(7,412,975)</b>	<b>(7,022,186)</b>	<b>390,789</b>	<b>(8,507,285)</b>	<b>(7,022,186)</b>	<b>1,485,099</b>	<b>(8,507,285)</b>	<b>(7,022,186)</b>	<b>1,485,099</b>	<b>(7,022,186)</b>	<b>1,485,099</b>	
<b>Net transfers</b>	<b>(532,828)</b>	<b>-</b>	<b>(532,828)</b>	<b>(56,928)</b>	<b>(53,727)</b>	<b>3,200</b>	<b>(444,023)</b>	<b>(535,697)</b>	<b>(91,674)</b>	<b>(447,559)</b>	<b>(535,697)</b>	<b>(88,139)</b>	<b>(447,559)</b>	<b>(535,697)</b>	<b>(88,139)</b>	<b>(535,697)</b>	<b>(88,139)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(307,147)</b>	<b>-</b>	<b>(307,147)</b>	<b>31,620</b>	<b>(2,275)</b>	<b>(33,895)</b>	<b>(255,956)</b>	<b>(58,068)</b>	<b>197,887</b>	<b>234,155</b>	<b>(58,068)</b>	<b>(292,223)</b>	<b>234,155</b>	<b>(58,068)</b>	<b>(292,223)</b>	<b>(58,068)</b>	<b>(292,223)</b>	
<b>Change in net assets before capital expenditures</b>	<b>(589,549)</b>	<b>(104,682)</b>	<b>(694,231)</b>	<b>321,116</b>	<b>(81,358)</b>	<b>(402,474)</b>	<b>(724,155)</b>	<b>2,357,263</b>	<b>3,081,417</b>	<b>729,649</b>	<b>2,357,263</b>	<b>1,627,614</b>	<b>729,649</b>	<b>2,357,263</b>	<b>1,627,614</b>	<b>2,357,263</b>	<b>1,627,614</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(589,549)</b>	<b>(104,682)</b>	<b>(694,231)</b>	<b>\$ 321,116</b>	<b>\$ (81,358)</b>	<b>\$ (402,474)</b>	<b>\$ (724,155)</b>	<b>\$ 2,357,263</b>	<b>\$ 3,081,417</b>	<b>\$ 729,649</b>	<b>\$ 2,357,263</b>	<b>\$ 1,627,614</b>	<b>\$ 729,649</b>	<b>\$ 2,357,263</b>	<b>\$ 1,627,614</b>	<b>\$ 2,357,263</b>	<b>\$ 1,627,614</b>	

**VENTURA REGIONAL SANITATION DISTRICT**

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets  
For Ten Months Ending April 30, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021	Apr 30, 2021	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	25,000	-	25,000	-	-	(20,833)	20,833	-	(20,833)	-	-	-
Operating materials and supplies	688,546	666,557	1,355,103	9,304	1,621	(7,683)	1,129,253	220,942	(908,310)	2,219,770	220,942	(1,998,828)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	5,336,797	6,231,402	41,842	5,969	(35,873)	5,192,835	437,323	(4,755,512)	450,905	437,323	(13,582)
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)	36,137	51,657	15,520	11,924	51,657	39,733
<b>Total operating expenses</b>	<b>1,643,415</b>	<b>6,011,454</b>	<b>7,654,869</b>	<b>68,448</b>	<b>7,590</b>	<b>(60,858)</b>	<b>6,379,058</b>	<b>711,225</b>	<b>(5,667,832)</b>	<b>2,684,498</b>	<b>711,225</b>	<b>(1,973,273)</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,643,415)</b>	<b>(6,011,454)</b>	<b>(7,654,869)</b>	<b>(68,448)</b>	<b>(7,590)</b>	<b>60,858</b>	<b>(6,379,058)</b>	<b>(711,225)</b>	<b>5,667,832</b>	<b>(2,684,498)</b>	<b>(711,225)</b>	<b>1,973,273</b>
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating income(loss)</b>	<b>(1,643,415)</b>	<b>(6,011,454)</b>	<b>(7,654,869)</b>	<b>(68,448)</b>	<b>(7,590)</b>	<b>60,858</b>	<b>(6,379,058)</b>	<b>(711,225)</b>	<b>5,667,832</b>	<b>(2,684,498)</b>	<b>(711,225)</b>	<b>1,973,273</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non-operating revenues(expenses), net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets before capital expenditures</b>	<b>(1,643,415)</b>	<b>(6,011,454)</b>	<b>(7,654,869)</b>	<b>(68,448)</b>	<b>(7,590)</b>	<b>60,858</b>	<b>(6,379,058)</b>	<b>(711,225)</b>	<b>5,667,832</b>	<b>(2,684,498)</b>	<b>(711,225)</b>	<b>1,973,273</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$(1,643,415)</b>	<b>\$(6,011,454)</b>	<b>\$(7,654,869)</b>	<b>\$(68,448)</b>	<b>\$(7,590)</b>	<b>\$60,858</b>	<b>\$(6,379,058)</b>	<b>\$(711,225)</b>	<b>\$5,667,832</b>	<b>\$(2,684,498)</b>	<b>\$(711,225)</b>	<b>\$1,973,273</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Central Administration

Statement of Revenues, Expenses and Change in Net Assets

For Ten Months Ending April 30, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021			FY21		FY21		Variance	FY20 YTD Actual	Current FY21 Actual	Variance
				Apr 30, 2021	Apr 30, 2021	Variance	Budget	Actual	Budget	Actual				
<b>Operating revenues:</b>														
Revenue - Trade	\$ 1,203,594	\$ (11,730)	\$ 1,191,864	\$ 95,765	\$ 94,160	\$ (1,605)	\$ 993,220	\$ 959,653	\$ 1,156,527	\$ 959,653	\$ (33,567)	\$ 1,156,527	\$ 959,653	\$ (196,874)
Revenue - Other	-	-	-	1,273	-	(1,273)	-	4,157	5,539	4,157	4,157	5,539	4,157	(1,382)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>1,203,594</b>	<b>(11,730)</b>	<b>1,191,864</b>	<b>97,038</b>	<b>94,160</b>	<b>(2,878)</b>	<b>993,220</b>	<b>963,810</b>	<b>1,162,066</b>	<b>963,810</b>	<b>(29,410)</b>	<b>1,162,066</b>	<b>963,810</b>	<b>(198,256)</b>
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	2,684,088	253,342	2,937,430	204,447	298,515	94,068	2,485,518	2,133,225	2,126,483	2,133,225	(352,293)	2,126,483	2,133,225	6,742
Management and administrative	454,037	(150,000)	304,037	8,667	13,897	5,230	253,364	123,329	234,325	123,329	(130,036)	234,325	123,329	(110,966)
Operating materials and supplies	65,658	-	65,658	2,046	2,941	894	54,715	27,057	19,090	27,057	(27,658)	19,090	27,057	7,967
Contract services - labor	25,000	-	25,000	-	-	-	20,833	-	-	-	(20,833)	-	-	-
Professional services	622,299	-	622,299	43,735	8,188	(35,547)	518,582	246,650	337,649	246,650	(271,932)	337,649	246,650	(90,999)
Facility maintenance	215,585	-	215,585	17,463	17,471	8	179,654	174,261	162,649	174,261	(5,393)	162,649	174,261	11,611
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(9,000)	143,303	4,605	4,410	(195)	119,419	85,840	125,206	85,840	(33,579)	125,206	85,840	(39,366)
<b>Total operating expenses</b>	<b>4,218,969</b>	<b>94,342</b>	<b>4,313,311</b>	<b>280,964</b>	<b>345,422</b>	<b>64,458</b>	<b>3,632,086</b>	<b>2,790,361</b>	<b>3,005,401</b>	<b>2,790,361</b>	<b>(841,725)</b>	<b>3,005,401</b>	<b>2,790,361</b>	<b>(215,040)</b>
<b>Operating income(loss) before depreciation</b>	<b>(3,015,375)</b>	<b>(106,072)</b>	<b>(3,121,447)</b>	<b>(183,925)</b>	<b>(251,261)</b>	<b>(67,336)</b>	<b>(2,638,865)</b>	<b>(1,826,550)</b>	<b>(1,843,335)</b>	<b>(1,826,550)</b>	<b>812,315</b>	<b>(1,843,335)</b>	<b>(1,826,550)</b>	<b>16,784</b>
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	47,690	49,744	62,802	49,744	2,054	62,802	49,744	(13,058)
<b>Operating income(loss)</b>	<b>(3,072,603)</b>	<b>(106,072)</b>	<b>(3,178,675)</b>	<b>(188,900)</b>	<b>(256,236)</b>	<b>(67,336)</b>	<b>(2,686,555)</b>	<b>(1,876,294)</b>	<b>(1,906,137)</b>	<b>(1,876,294)</b>	<b>810,261</b>	<b>(1,906,137)</b>	<b>(1,876,294)</b>	<b>29,843</b>
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	11,698	-	11,698	(41,227)	15,240	56,468	9,748	27,327	243,014	27,327	17,579	243,014	27,327	(215,687)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>11,698</b>	<b>-</b>	<b>11,698</b>	<b>(41,227)</b>	<b>15,240</b>	<b>56,468</b>	<b>9,748</b>	<b>27,327</b>	<b>243,014</b>	<b>27,327</b>	<b>17,579</b>	<b>243,014</b>	<b>27,327</b>	<b>(215,687)</b>
Overhead cost allocation - CA	3,949,056	-	3,949,056	(551,755)	297,935	849,690	3,290,880	2,378,884	3,505,660	2,378,884	(911,996)	3,505,660	2,378,884	(1,126,776)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	25,045	18,092	(6,953)	950	225,937	277,735	225,937	224,987	277,735	225,937	(51,799)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	71	48	(23)	4,733	710	3,327	710	(4,024)	3,327	710	(2,617)
<b>Total transfers in</b>	<b>3,955,876</b>	<b>-</b>	<b>3,955,876</b>	<b>(526,639)</b>	<b>316,074</b>	<b>842,714</b>	<b>3,296,563</b>	<b>2,605,531</b>	<b>3,786,722</b>	<b>2,605,531</b>	<b>(691,033)</b>	<b>3,786,722</b>	<b>2,605,531</b>	<b>(1,181,191)</b>
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,631)	(74,151)	480	(740,912)	(741,510)	(927,130)	(741,510)	(598)	(927,130)	(741,510)	185,620
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(459)	(393)	66	-	(9,455)	(9,590)	(9,455)	(9,455)	(9,590)	(9,455)	135
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(560)	(535)	25	(4,898)	(5,598)	(8,038)	(5,598)	(701)	(8,038)	(5,598)	2,439
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(894,971)</b>	<b>-</b>	<b>(894,971)</b>	<b>(75,650)</b>	<b>(75,079)</b>	<b>570</b>	<b>(745,809)</b>	<b>(756,564)</b>	<b>(944,758)</b>	<b>(756,564)</b>	<b>(10,755)</b>	<b>(944,758)</b>	<b>(756,564)</b>	<b>188,194</b>
<b>Net transfers</b>	<b>3,060,905</b>	<b>-</b>	<b>3,060,905</b>	<b>(602,289)</b>	<b>240,995</b>	<b>843,284</b>	<b>2,550,754</b>	<b>1,848,967</b>	<b>2,841,964</b>	<b>1,848,967</b>	<b>(701,787)</b>	<b>2,841,964</b>	<b>1,848,967</b>	<b>(992,997)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>3,072,603</b>	<b>-</b>	<b>3,072,603</b>	<b>(643,516)</b>	<b>256,235</b>	<b>899,751</b>	<b>2,560,503</b>	<b>1,876,294</b>	<b>3,084,978</b>	<b>1,876,294</b>	<b>(684,209)</b>	<b>3,084,978</b>	<b>1,876,294</b>	<b>(1,208,684)</b>
<b>Change in net assets before capital expenditures</b>	<b>(0)</b>	<b>(106,072)</b>	<b>(106,072)</b>	<b>(832,416)</b>	<b>(0)</b>	<b>832,415</b>	<b>(126,053)</b>	<b>(0)</b>	<b>1,178,841</b>	<b>(0)</b>	<b>126,052</b>	<b>1,178,841</b>	<b>(0)</b>	<b>(1,178,842)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>(0)</b>	<b>(106,072)</b>	<b>(106,072)</b>	<b>(832,416)</b>	<b>(0)</b>	<b>832,415</b>	<b>(126,053)</b>	<b>(0)</b>	<b>1,178,841</b>	<b>(0)</b>	<b>126,052</b>	<b>1,178,841</b>	<b>(0)</b>	<b>(1,178,842)</b>
<b>Change in net assets</b>	<b>(0)</b>	<b>(106,072)</b>	<b>(106,072)</b>	<b>(832,416)</b>	<b>(0)</b>	<b>832,415</b>	<b>(126,053)</b>	<b>(0)</b>	<b>1,178,841</b>	<b>(0)</b>	<b>126,052</b>	<b>1,178,841</b>	<b>(0)</b>	<b>(1,178,842)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets  
For Ten Months Ending April 30, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021			Apr 30, 2021			FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				\$	\$	\$	\$	\$	\$						
<b>Operating revenues:</b>															
Revenue - Trade	\$ 6,803,463	\$ 79,657	\$ 6,883,120	\$ 574,319	\$ 478,645	\$ (95,675)	\$ 574,319	\$ 478,645	\$ 5,735,933	\$ 5,592,080	\$ (143,853)	\$ 5,283,766	\$ 5,592,080	\$ 308,314	
Revenue - Other	10,626	-	10,626	28,634	3,969	(24,665)	28,634	3,969	8,855	40,754	31,899	9,434	40,754	31,320	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>6,814,089</b>	<b>79,657</b>	<b>6,893,746</b>	<b>602,953</b>	<b>482,613</b>	<b>(120,340)</b>	<b>602,953</b>	<b>482,613</b>	<b>5,744,788</b>	<b>5,632,834</b>	<b>(111,954)</b>	<b>5,293,200</b>	<b>5,632,834</b>	<b>339,634</b>	
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	4,179,489	(12,000)	4,167,489	254,068	383,016	128,948	254,068	383,016	3,526,337	2,850,427	(675,910)	2,912,695	2,850,427	(62,268)	
Management and administrative	100,041	-	100,041	1,839	28,598	26,758	1,839	28,598	83,368	80,086	(3,281)	38,675	80,086	41,412	
Operating materials and supplies	684,448	20,000	704,448	43,767	50,382	6,616	43,767	50,382	587,040	589,703	2,663	665,923	589,703	(76,220)	
Contract services - labor	2,000	38,267	40,267	-	-	-	-	-	33,556	37,107	3,551	4,338	37,107	32,770	
Professional services	412,500	23,000	435,500	132,471	6,602	(125,869)	132,471	6,602	362,917	445,496	82,580	200,092	445,496	245,405	
Facility maintenance	75,740	-	75,740	10,135	6,684	(3,451)	10,135	6,684	63,117	76,060	12,944	92,250	76,060	(16,189)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	123,916	5,000	128,916	1,184	2,745	1,562	1,184	2,745	107,430	132,329	24,899	120,073	132,329	12,256	
<b>Total operating expenses</b>	<b>5,578,135</b>	<b>74,267</b>	<b>5,652,402</b>	<b>443,464</b>	<b>478,027</b>	<b>34,563</b>	<b>443,464</b>	<b>478,027</b>	<b>4,763,764</b>	<b>4,211,210</b>	<b>(552,554)</b>	<b>4,034,045</b>	<b>4,211,210</b>	<b>177,165</b>	
<b>Operating income(loss) before depreciation</b>	<b>1,235,954</b>	<b>5,390</b>	<b>1,241,344</b>	<b>159,489</b>	<b>4,586</b>	<b>(154,903)</b>	<b>159,489</b>	<b>4,586</b>	<b>981,024</b>	<b>1,421,624</b>	<b>440,600</b>	<b>1,259,155</b>	<b>1,421,624</b>	<b>162,469</b>	
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-	13,306	13,306	130,806	133,355	2,549	134,062	133,355	(707)	
<b>Operating income(loss)</b>	<b>1,078,987</b>	<b>5,390</b>	<b>1,084,377</b>	<b>146,183</b>	<b>(8,720)</b>	<b>(154,903)</b>	<b>146,183</b>	<b>(8,720)</b>	<b>850,218</b>	<b>1,288,269</b>	<b>438,051</b>	<b>1,125,093</b>	<b>1,288,269</b>	<b>163,177</b>	
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	66,140	-	66,140	30,695	-	(30,695)	30,695	-	55,117	69,606	14,489	30,380	69,606	39,226	
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(33,438)	-	(33,438)	(15,529)	(129)	15,400	(15,529)	(129)	(27,865)	(25,223)	2,642	(28,748)	(25,223)	3,525	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	38,974	-	38,974	3,177	2,564	(613)	3,177	2,564	32,478	28,505	(3,973)	31,250	28,505	(2,745)	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>71,676</b>	<b>-</b>	<b>71,676</b>	<b>18,343</b>	<b>2,435</b>	<b>(15,908)</b>	<b>18,343</b>	<b>2,435</b>	<b>59,730</b>	<b>72,888</b>	<b>13,158</b>	<b>32,882</b>	<b>72,888</b>	<b>40,006</b>	
Overhead cost allocation - CA	889,094	-	889,094	74,631	74,151	(480)	74,631	74,151	740,912	741,510	598	927,130	741,510	(185,620)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	266,051	-	266,051	18,072	19,181	1,109	18,072	19,181	221,709	329,315	107,606	377,285	329,315	(47,970)	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	8,618	-	8,618	4,700	5,904	1,205	4,700	5,904	7,182	72,438	65,256	39,179	72,438	33,259	
<b>Total transfers in</b>	<b>1,163,763</b>	<b>-</b>	<b>1,163,763</b>	<b>97,403</b>	<b>99,236</b>	<b>1,833</b>	<b>97,403</b>	<b>99,236</b>	<b>969,803</b>	<b>1,143,263</b>	<b>173,460</b>	<b>1,343,593</b>	<b>1,143,263</b>	<b>(200,331)</b>	
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	225,525	(101,298)	(326,823)	225,525	(101,298)	(1,166,308)	(808,821)	357,486	(1,300,650)	(808,821)	491,829	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(1,140)	-	(1,140)	(6,745)	(6,900)	(156)	(6,745)	(6,900)	(950)	(103,605)	(102,655)	(15,292)	(103,605)	(88,313)	
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(684,237)	-	(684,237)	(58,144)	(58,145)	(1)	(58,144)	(58,145)	(570,198)	(581,969)	(11,772)	(424,960)	(581,969)	(157,009)	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers out</b>	<b>(2,084,946)</b>	<b>-</b>	<b>(2,084,946)</b>	<b>160,637</b>	<b>(166,344)</b>	<b>(326,980)</b>	<b>160,637</b>	<b>(166,344)</b>	<b>(1,737,455)</b>	<b>(1,494,395)</b>	<b>243,060</b>	<b>(1,740,902)</b>	<b>(1,494,395)</b>	<b>246,507</b>	
<b>Net transfers</b>	<b>(921,183)</b>	<b>-</b>	<b>(921,183)</b>	<b>258,039</b>	<b>(67,108)</b>	<b>(325,147)</b>	<b>258,039</b>	<b>(67,108)</b>	<b>(767,653)</b>	<b>(351,133)</b>	<b>416,520</b>	<b>(397,309)</b>	<b>(351,133)</b>	<b>46,176</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(849,507)</b>	<b>-</b>	<b>(849,507)</b>	<b>276,382</b>	<b>(64,673)</b>	<b>(341,055)</b>	<b>276,382</b>	<b>(64,673)</b>	<b>(707,923)</b>	<b>(278,245)</b>	<b>429,678</b>	<b>(364,426)</b>	<b>(278,245)</b>	<b>86,182</b>	
<b>Change in net assets before capital expenditures</b>	<b>229,480</b>	<b>5,390</b>	<b>234,870</b>	<b>422,565</b>	<b>(73,393)</b>	<b>(495,958)</b>	<b>422,565</b>	<b>(73,393)</b>	<b>142,296</b>	<b>1,010,024</b>	<b>867,729</b>	<b>760,666</b>	<b>1,010,024</b>	<b>249,358</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>\$ 229,480</b>	<b>\$ 5,390</b>	<b>\$ 234,870</b>	<b>\$ 422,565</b>	<b>\$ (73,393)</b>	<b>\$ (495,958)</b>	<b>\$ 422,565</b>	<b>\$ (73,393)</b>	<b>\$ 142,296</b>	<b>\$ 1,010,024</b>	<b>\$ 867,729</b>	<b>\$ 760,666</b>	<b>\$ 1,010,024</b>	<b>\$ 249,358</b>	

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets

For Ten Months Ending April 30, 2021

Item # 7

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021		Apr 30, 2021		Variance	FY21 YTD		Variance	Prior FY20		Current FY21	Variance	
				Budget	Actual	Budget	Actual		Budget	Actual		YTD Actual	Actual			
<b>Operating revenues:</b>																
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,375,121	\$ 1,285,481	\$ (89,640)			\$ 11,895,022	\$ 13,085,351	\$ 1,190,330	\$ 11,698,991	\$ 13,085,351	\$ 1,386,360		
Revenue - Other	167,379	-	167,379	225	21,608	21,383			139,483	95,452	(44,030)	88,069	95,452	7,383		
Reimb from Outside Agencies	-	-	-	-	-	-			-	1,103	1,103	300,247	1,103	(299,144)		
<b>Total operating revenues</b>	<b>14,441,405</b>	<b>-</b>	<b>14,441,405</b>	<b>1,375,346</b>	<b>1,307,089</b>	<b>(68,257)</b>			<b>12,034,504</b>	<b>13,181,907</b>	<b>1,147,402</b>	<b>12,087,307</b>	<b>13,181,907</b>	<b>1,094,599</b>		
<b>Operating expenses:</b>																
Salaries, benefits and contract labor	3,826,743	(10,000)	3,816,743	248,646	365,180	116,534			3,229,552	2,858,644	(370,908)	2,703,434	2,858,644	155,210		
Management and administrative	76,596	-	76,596	750	(13,207)	(13,957)			63,830	61,707	(2,123)	24,245	61,707	37,462		
Operating materials and supplies	1,277,224	(4,200)	1,273,024	116,090	54,146	(61,944)			1,060,853	987,718	(73,136)	1,294,668	987,718	(306,950)		
Contract services - labor	30,000	10,000	40,000	45,388	-	(45,388)			33,333	183,743	150,410	41,170	183,743	142,574		
Professional services	712,579	2,700	715,279	119,332	104,937	(14,395)			596,065	654,370	58,304	699,659	654,370	(45,289)		
Facility maintenance	332,970	-	332,970	24,096	18,783	(5,313)			277,475	250,372	(27,103)	313,968	250,372	(63,596)		
Contra-Post Closure Expenses	-	-	-	-	-	-			-	-	-	-	-	-		
Permit, Fees & Other	1,438,313	500	1,438,813	103,429	205,619	102,190			1,199,011	950,848	(248,163)	1,077,465	950,848	(126,617)		
<b>Total operating expenses</b>	<b>7,694,425</b>	<b>(1,000)</b>	<b>7,693,425</b>	<b>657,730</b>	<b>735,457</b>	<b>77,727</b>			<b>6,460,120</b>	<b>5,947,402</b>	<b>(512,717)</b>	<b>6,154,609</b>	<b>5,947,402</b>	<b>(207,207)</b>		
<b>Operating income(loss) before depreciation</b>	<b>6,746,980</b>	<b>1,000</b>	<b>6,747,980</b>	<b>717,616</b>	<b>571,633</b>	<b>(145,984)</b>			<b>5,574,384</b>	<b>7,234,504</b>	<b>1,660,120</b>	<b>5,932,698</b>	<b>7,234,504</b>	<b>1,301,806</b>		
Depreciation and amortization	2,559,876	-	2,559,876	218,455	218,455	-			2,133,230	2,186,700	53,470	2,136,376	2,186,700	50,323		
<b>Operating income(loss)</b>	<b>4,187,104</b>	<b>1,000</b>	<b>4,188,104</b>	<b>499,162</b>	<b>353,178</b>	<b>(145,984)</b>			<b>3,441,154</b>	<b>5,047,805</b>	<b>1,606,650</b>	<b>3,796,322</b>	<b>5,047,805</b>	<b>1,251,483</b>		
<b>Non-operating revenues(expenses):</b>																
Interest and investment earnings	350,665	-	350,665	91,744	20,279	(71,465)			292,221	400,112	107,892	389,205	400,112	10,908		
Gain(loss) on sales and/or disposals of asset	(282,911)	-	(282,911)	(453)	(438)	15			(235,759)	(157,268)	78,491	(180,801)	(157,268)	23,533		
Debt service interest expense	-	-	-	-	-	-			-	-	-	-	-	-		
Grant revenue	-	-	-	-	-	-			-	-	-	-	-	-		
Other, net	-	-	-	-	-	-			-	-	-	-	-	-		
<b>Total non-operating revenues(expenses) before transfers</b>	<b>67,754</b>	<b>-</b>	<b>67,754</b>	<b>91,291</b>	<b>19,841</b>	<b>(71,451)</b>			<b>56,462</b>	<b>242,844</b>	<b>186,382</b>	<b>208,404</b>	<b>242,844</b>	<b>34,440</b>		
Overhead cost allocation - CA	-	-	-	-	-	-			-	-	-	-	-	-		
Due from post closure landfills	-	-	-	-	-	-			-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-			-	-	-	-	-	-		
Intra-department labor transfer	-	-	-	330	550	220			-	56,358	56,358	101,921	56,358	(45,563)		
Landfill processing fee transfer	1,960	-	1,960	73	-	(73)			1,633	139	(1,495)	58	139	81		
ISF Fleet Use	3,060	-	3,060	-	-	-			2,550	-	(2,550)	-	-	-		
<b>Total transfers in</b>	<b>5,020</b>	<b>-</b>	<b>5,020</b>	<b>403</b>	<b>550</b>	<b>147</b>			<b>4,183</b>	<b>56,497</b>	<b>52,313</b>	<b>101,979</b>	<b>56,497</b>	<b>(45,483)</b>		
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	326,230	(196,637)	(522,867)			(2,124,573)	(1,570,063)	554,510	(2,161,230)	(1,570,063)	591,167		
Due to post closed landfills	-	-	-	-	-	-			-	-	-	-	-	-		
Utility transfer	(227,268)	-	(227,268)	(28,594)	(22,086)	6,508			(189,390)	(370,619)	(181,229)	(422,818)	(370,619)	52,199		
Intra-department labor transfer	-	-	-	-	-	-			-	-	-	-	-	-		
Landfill processing fee transfer	(2,534,485)	-	(2,534,485)	(212,705)	(213,204)	(500)			(2,112,071)	(2,144,344)	(32,273)	(2,400,647)	(2,144,344)	256,303		
ISF Fleet Use	(532,828)	-	(532,828)	(57,498)	(53,748)	3,749			(444,023)	(543,867)	(99,844)	(447,559)	(543,867)	(96,309)		
Provision for landfill closure/postclosure	(5,844,068)	-	(5,844,068)	27,434	(485,676)	(513,110)			(4,870,057)	(4,628,893)	241,163	(5,432,254)	(4,628,893)	803,360		
<b>Total transfers out</b>	<b>(5,839,048)</b>	<b>-</b>	<b>(5,839,048)</b>	<b>27,837</b>	<b>(485,126)</b>	<b>(512,962)</b>			<b>(4,865,873)</b>	<b>(4,572,397)</b>	<b>293,477</b>	<b>(5,330,274)</b>	<b>(4,572,397)</b>	<b>757,878</b>		
<b>Total non-operating revenues(expenses), net</b>	<b>(5,771,294)</b>	<b>-</b>	<b>(5,771,294)</b>	<b>119,128</b>	<b>(465,285)</b>	<b>(584,413)</b>			<b>(4,809,412)</b>	<b>(4,329,552)</b>	<b>479,859</b>	<b>(5,121,871)</b>	<b>(4,329,552)</b>	<b>792,318</b>		
<b>Change in net assets before capital expenditures</b>	<b>(1,584,190)</b>	<b>1,000</b>	<b>(1,583,190)</b>	<b>618,290</b>	<b>(112,107)</b>	<b>(730,397)</b>			<b>(1,368,257)</b>	<b>718,252</b>	<b>2,086,510</b>	<b>(1,325,549)</b>	<b>718,252</b>	<b>2,043,801</b>		
Capital expenditures	-	-	-	-	-	-			-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-			-	-	-	-	-	-		
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Change in net assets</b>	<b>(1,584,190)</b>	<b>1,000</b>	<b>(1,583,190)</b>	<b>618,290</b>	<b>(112,107)</b>	<b>(730,397)</b>			<b>(1,368,257)</b>	<b>718,252</b>	<b>2,086,510</b>	<b>(1,325,549)</b>	<b>718,252</b>	<b>2,043,801</b>		

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets

For Ten Months Ending April 30, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021		Apr 30, 2021		Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				\$	\$	\$	\$							
<b>Operating revenues:</b>														
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ 2,462	\$ 2,025	\$ (437)	\$ 42,494	\$ 22,008	\$ 1,339,706	\$ 22,008	\$ (1,317,698)	\$ 22,008	\$ (1,317,698)	
Revenue - Other	-	-	-	-	-	-	-	-	250,000	-	(250,000)	-	(250,000)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>50,993</b>	<b>-</b>	<b>50,993</b>	<b>2,462</b>	<b>2,025</b>	<b>(437)</b>	<b>42,494</b>	<b>22,008</b>	<b>1,589,706</b>	<b>22,008</b>	<b>(1,567,698)</b>	<b>22,008</b>	<b>(1,567,698)</b>	
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	106,138	-	106,138	3,102	2,054	(1,048)	89,809	29,350	-	29,350	29,350	-	29,350	
Management and administrative	1,054	-	1,054	-	-	-	878	-	107	-	(107)	-	(107)	
Operating materials and supplies	103,000	-	103,000	4,885	8,005	3,120	85,833	52,508	299,856	52,508	(247,348)	299,856	(247,348)	
Contract services - labor	25,000	-	25,000	-	-	-	20,833	33,462	23,001	33,462	10,461	23,001	10,461	
Professional services	191,467	5,000	196,467	15,614	2,559	(13,055)	163,722	96,700	2,563,567	96,700	(2,466,867)	96,700	(2,466,867)	
Facility maintenance	91,500	-	91,500	2,904	141	(2,763)	76,250	25,575	100,192	25,575	(74,617)	100,192	(74,617)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(30,545)	(14,487)	16,058	(484,155)	(345,054)	(1,259,173)	(345,054)	914,118	(345,054)	914,118	
Permit, Fees & Other	76,610	-	76,610	4,538	944	(3,594)	63,842	63,948	60,669	63,948	3,280	60,669	3,280	
<b>Total operating expenses</b>	<b>13,783</b>	<b>5,000</b>	<b>18,783</b>	<b>498</b>	<b>(784)</b>	<b>(1,282)</b>	<b>17,013</b>	<b>(43,512)</b>	<b>1,788,220</b>	<b>(43,512)</b>	<b>(1,831,732)</b>	<b>(43,512)</b>	<b>(1,831,732)</b>	
<b>Operating income(loss) before depreciation</b>	<b>37,209</b>	<b>(5,000)</b>	<b>32,209</b>	<b>1,964</b>	<b>2,808</b>	<b>844</b>	<b>25,480</b>	<b>65,520</b>	<b>(198,514)</b>	<b>65,520</b>	<b>264,034</b>	<b>(198,514)</b>	<b>264,034</b>	
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	11,078	11,078	11,078	11,078	-	11,078	-	
<b>Operating income(loss)</b>	<b>23,915</b>	<b>(5,000)</b>	<b>18,915</b>	<b>856</b>	<b>1,701</b>	<b>844</b>	<b>14,402</b>	<b>54,442</b>	<b>(209,592)</b>	<b>54,442</b>	<b>264,034</b>	<b>(209,592)</b>	<b>264,034</b>	
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	173,637	-	173,637	21,151	14,914	(6,237)	144,698	184,535	257,515	184,535	(72,980)	257,515	(72,980)	
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>173,637</b>	<b>-</b>	<b>173,637</b>	<b>21,151</b>	<b>14,914</b>	<b>(6,237)</b>	<b>144,698</b>	<b>184,535</b>	<b>257,515</b>	<b>184,535</b>	<b>(72,980)</b>	<b>257,515</b>	<b>(72,980)</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	(22,274)	-	(22,274)	(630)	(624)	7	(18,562)	(42,901)	(218,204)	(42,901)	175,303	(42,901)	175,303	
ISF Fleet Use	(6,642)	-	(6,642)	(1,047)	(1,752)	(705)	(5,535)	(18,585)	(18,772)	(18,585)	187	(18,585)	187	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers out</b>	<b>(28,916)</b>	<b>-</b>	<b>(28,916)</b>	<b>(1,677)</b>	<b>(2,376)</b>	<b>(699)</b>	<b>(24,097)</b>	<b>(61,486)</b>	<b>(236,976)</b>	<b>(61,486)</b>	<b>175,490</b>	<b>(236,976)</b>	<b>175,490</b>	
<b>Net transfers</b>	<b>(28,916)</b>	<b>-</b>	<b>(28,916)</b>	<b>(1,677)</b>	<b>(2,376)</b>	<b>(699)</b>	<b>(24,097)</b>	<b>(61,486)</b>	<b>(236,976)</b>	<b>(61,486)</b>	<b>175,490</b>	<b>(236,976)</b>	<b>175,490</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>144,721</b>	<b>-</b>	<b>144,721</b>	<b>19,474</b>	<b>12,539</b>	<b>(6,935)</b>	<b>120,601</b>	<b>123,048</b>	<b>20,539</b>	<b>123,048</b>	<b>102,510</b>	<b>20,539</b>	<b>102,510</b>	
<b>Change in net assets before capital expenditures</b>	<b>168,636</b>	<b>(5,000)</b>	<b>163,636</b>	<b>20,330</b>	<b>14,240</b>	<b>(6,091)</b>	<b>135,003</b>	<b>177,490</b>	<b>(189,054)</b>	<b>177,490</b>	<b>366,544</b>	<b>(189,054)</b>	<b>366,544</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>\$ 168,636</b>	<b>\$ (5,000)</b>	<b>\$ 163,636</b>	<b>\$ 20,330</b>	<b>\$ 14,240</b>	<b>\$ (6,091)</b>	<b>\$ 135,003</b>	<b>\$ 177,490</b>	<b>\$ (189,054)</b>	<b>\$ 177,490</b>	<b>\$ 366,544</b>	<b>\$ (189,054)</b>	<b>\$ 366,544</b>	

**VENTURA REGIONAL SANITATION DISTRICT**

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Ten Months Ending April 30, 2021

Item # 7

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2021		Apr 30, 2021		Variance	FY21 YTD		Variance	Prior FY20 YTD		Variance	
				Budget	Actual	Budget	Actual		Budget	Actual		Budget	Actual		
<b>Operating revenues:</b>															
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 3,151	\$ -	\$ (3,151)	\$ -	\$ (14,835)	\$ 20,833	\$ 5,998	\$ (14,835)	\$ -	\$ 2,828	\$ 5,998	\$ 3,170
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	(7)	-	7
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>3,151</b>	<b>-</b>	<b>(3,151)</b>	<b>-</b>	<b>(14,835)</b>	<b>20,833</b>	<b>5,998</b>	<b>(14,835)</b>	<b>-</b>	<b>2,822</b>	<b>5,998</b>	<b>3,176</b>
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	-	-	-	-	-	-	-	-	-	-	-	-	5,191	-	(5,191)
Operating materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	(16)	-	16
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	-	162	-	(162)
Facility maintenance	-	-	-	1,402	-	(1,402)	-	13,191	-	13,191	13,191	-	19,363	13,191	(6,171)
Contra-Post Closure Expenses	500	-	500	-	73	73	-	(223)	417	194	(223)	-	43,482	194	(43,289)
Permit, Fees & Other	500	-	500	1,402	73	(1,329)	-	12,968	417	13,385	12,968	-	68,183	13,385	(54,798)
<b>Total operating expenses</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>1,402</b>	<b>73</b>	<b>(1,329)</b>	<b>-</b>	<b>(27,804)</b>	<b>417</b>	<b>13,385</b>	<b>(27,804)</b>	<b>-</b>	<b>(65,361)</b>	<b>(7,387)</b>	<b>57,974</b>
<b>Operating income(loss) before depreciation</b>	<b>24,500</b>	<b>-</b>	<b>24,500</b>	<b>1,749</b>	<b>(73)</b>	<b>(1,822)</b>	<b>-</b>	<b>(27,804)</b>	<b>20,417</b>	<b>(7,387)</b>	<b>(27,804)</b>	<b>-</b>	<b>(65,361)</b>	<b>(7,387)</b>	<b>57,974</b>
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	-	(0)	24,996	24,996	(0)	-	257,266	24,996	(232,270)
<b>Operating income(loss)</b>	<b>(5,495)</b>	<b>-</b>	<b>(5,495)</b>	<b>(750)</b>	<b>(2,572)</b>	<b>(1,822)</b>	<b>-</b>	<b>(27,803)</b>	<b>(4,579)</b>	<b>(32,383)</b>	<b>(27,803)</b>	<b>-</b>	<b>(322,627)</b>	<b>(32,383)</b>	<b>290,244</b>
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	13	-	(13)
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(104,084)	-	(104,084)	(1,010)	(977)	33	-	36,772	(86,737)	(49,965)	36,772	-	(61,701)	(49,965)	11,736
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(104,084)</b>	<b>-</b>	<b>(104,084)</b>	<b>(1,010)</b>	<b>(977)</b>	<b>33</b>	<b>-</b>	<b>36,772</b>	<b>(86,737)</b>	<b>(49,965)</b>	<b>36,772</b>	<b>-</b>	<b>(61,688)</b>	<b>(49,965)</b>	<b>11,723</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	(43,780)	-	43,780
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	-	73	-	1,495	(1,633)	(139)	1,495	-	(58)	(139)	(81)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(73)</b>	<b>-</b>	<b>73</b>	<b>-</b>	<b>1,474</b>	<b>(1,633)</b>	<b>(160)</b>	<b>1,474</b>	<b>-</b>	<b>(43,838)</b>	<b>(160)</b>	<b>43,678</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	(43,780)	-	43,780
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	(73)	-	73	-	1,495	(1,633)	(139)	1,495	-	(58)	(139)	(81)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(73)</b>	<b>-</b>	<b>73</b>	<b>-</b>	<b>1,474</b>	<b>(1,633)</b>	<b>(160)</b>	<b>1,474</b>	<b>-</b>	<b>(43,838)</b>	<b>(160)</b>	<b>43,678</b>
<b>Net transfers</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(73)</b>	<b>-</b>	<b>73</b>	<b>-</b>	<b>1,474</b>	<b>(1,633)</b>	<b>(160)</b>	<b>1,474</b>	<b>-</b>	<b>(43,838)</b>	<b>(160)</b>	<b>43,678</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(106,044)</b>	<b>-</b>	<b>(106,044)</b>	<b>(1,083)</b>	<b>(977)</b>	<b>105</b>	<b>-</b>	<b>38,246</b>	<b>(88,370)</b>	<b>(50,124)</b>	<b>38,246</b>	<b>-</b>	<b>(105,526)</b>	<b>(50,124)</b>	<b>55,402</b>
<b>Change in net assets before capital expenditures</b>	<b>(111,539)</b>	<b>-</b>	<b>(111,539)</b>	<b>(1,833)</b>	<b>(3,550)</b>	<b>(1,717)</b>	<b>-</b>	<b>10,442</b>	<b>(92,949)</b>	<b>(82,507)</b>	<b>10,442</b>	<b>-</b>	<b>(428,153)</b>	<b>(82,507)</b>	<b>345,646</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$(111,539)</b>	<b>\$-</b>	<b>\$(111,539)</b>	<b>\$(1,833)</b>	<b>\$(3,550)</b>	<b>\$(1,717)</b>	<b>\$-</b>	<b>\$10,442</b>	<b>\$(92,949)</b>	<b>\$(82,507)</b>	<b>\$10,442</b>	<b>\$-</b>	<b>\$(428,153)</b>	<b>\$(82,507)</b>	<b>\$345,646</b>



**VENTURA REGIONAL SANITATION DISTRICT**  
ISF

Statement of Revenues, Expenses and Change in Net Assets  
For Ten Months Ending April 30, 2021

Description	Adopted	Adjustments	Adjusted	Mar 31, 2021	Apr 30, 2021	Variance	FY21 YTD	FY21 YTD	Variance	Prior FY20	Current FY21	Variance
	Budget		Budget	Budget	Actual		Budget	Actual		YTD Actual	Actual	
<b>Operating revenues:</b>												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	331,270	-	331,270	24,650	39,581	14,931	280,305	272,177	(8,128)	258,220	272,177	13,957
Management and administrative	197,469	-	197,469	-	(14,389)	(14,389)	164,558	214,125	49,567	160,205	214,125	53,920
Operating materials and supplies	577,600	-	577,600	60,931	48,177	(12,754)	481,333	468,176	(13,157)	448,246	468,176	19,930
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,000	-	1,000	-	-	-	833	900	67	-	900	900
Facility maintenance	349,800	-	349,800	19,797	12,515	(7,282)	291,500	272,378	(19,122)	222,458	272,378	49,920
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	-	-	4,167	400	(3,767)	2,020	400	(1,620)
<b>Total operating expenses</b>	<b>1,462,139</b>	-	<b>1,462,139</b>	<b>105,378</b>	<b>85,884</b>	<b>(19,493)</b>	<b>1,222,696</b>	<b>1,228,156</b>	<b>5,459</b>	<b>1,091,148</b>	<b>1,228,156</b>	<b>137,007</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,462,139)</b>	-	<b>(1,462,139)</b>	<b>(105,378)</b>	<b>(85,884)</b>	<b>19,493</b>	<b>(1,222,696)</b>	<b>(1,228,156)</b>	<b>(5,459)</b>	<b>(1,091,148)</b>	<b>(1,228,156)</b>	<b>(137,007)</b>
Depreciation and amortization	1,032,171	-	1,032,171	61,677	80,549	18,872	860,143	838,352	(21,791)	896,415	838,352	(58,063)
<b>Operating income(loss)</b>	<b>(2,494,310)</b>	-	<b>(2,494,310)</b>	<b>(167,055)</b>	<b>(166,434)</b>	<b>622</b>	<b>(2,082,839)</b>	<b>(2,066,508)</b>	<b>16,331</b>	<b>(1,987,563)</b>	<b>(2,066,508)</b>	<b>(78,944)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	5,000	-	5,000	-	-	-	4,167	-	(4,167)	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	1,586	-	(1,586)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>5,000</b>	-	<b>5,000</b>	-	-	-	<b>4,167</b>	-	<b>(4,167)</b>	<b>1,586</b>	-	<b>(1,586)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	24,200	-	24,200	-	-	-	20,167	3,850	(16,317)	17,520	3,850	(13,670)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	3,213,883	-	3,213,883	267,686	267,686	-	2,678,236	2,677,349	(887)	2,809,912	2,677,349	(132,563)
<b>Total transfers in</b>	<b>3,238,083</b>	-	<b>3,238,083</b>	<b>267,686</b>	<b>267,686</b>	-	<b>2,698,403</b>	<b>2,681,199</b>	<b>(17,203)</b>	<b>2,827,432</b>	<b>2,681,199</b>	<b>(146,233)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(40,709)	-	(40,709)	(6,451)	(7,799)	(1,349)	(33,924)	(80,688)	(46,764)	(108,558)	(80,688)	27,870
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(40,709)</b>	-	<b>(40,709)</b>	<b>(6,451)</b>	<b>(7,799)</b>	<b>(1,349)</b>	<b>(33,924)</b>	<b>(80,688)</b>	<b>(46,764)</b>	<b>(108,558)</b>	<b>(80,688)</b>	<b>27,870</b>
<b>Net transfers</b>	<b>3,197,374</b>	-	<b>3,197,374</b>	<b>261,235</b>	<b>259,887</b>	<b>(1,349)</b>	<b>2,664,478</b>	<b>2,600,511</b>	<b>(63,967)</b>	<b>2,718,874</b>	<b>2,600,511</b>	<b>(118,363)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>3,202,374</b>	-	<b>3,202,374</b>	<b>261,235</b>	<b>259,887</b>	<b>(1,349)</b>	<b>2,668,645</b>	<b>2,600,511</b>	<b>(68,134)</b>	<b>2,720,461</b>	<b>2,600,511</b>	<b>(119,950)</b>
<b>Change in net assets before capital expenditures</b>	<b>708,064</b>	-	<b>708,064</b>	<b>94,180</b>	<b>93,453</b>	<b>(727)</b>	<b>585,806</b>	<b>534,003</b>	<b>(51,803)</b>	<b>732,897</b>	<b>534,003</b>	<b>(198,894)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>708,064</b>	-	<b>708,064</b>	<b>94,180</b>	<b>93,453</b>	<b>(727)</b>	<b>585,806</b>	<b>534,003</b>	<b>(51,803)</b>	<b>732,897</b>	<b>534,003</b>	<b>(198,894)</b>
<b>Change in net assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 708,064</b>	<b>\$ 94,180</b>	<b>\$ 93,453</b>	<b>\$ (727)</b>	<b>\$ 585,806</b>	<b>\$ 534,003</b>	<b>\$ (51,803)</b>	<b>\$ 732,897</b>	<b>\$ 534,003</b>	<b>\$ (198,894)</b>

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