

VENTURA REGIONAL SANITATION DISTRICT
Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adjusted		FY21 YTD		FY21 YTD		FY21 YTD		Prior FY20 YTD		Variance
	Adopted Budget	Adjustments	Budget		Budget	Actual	Actual	Actual	Actual	Actual	
Operating revenues:											
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,688,304	\$ 1,556,086	\$ (132,219)	\$ 22,887,473	\$ 513,463	\$ 22,131,770	\$ 22,887,473	\$ 755,703
Revenue - Other	228,998	-	228,998	6,169	4,717	(1,452)	173,257	(55,740)	1,874,972	173,257	(1,701,714)
Reimb from Outside Agencies	-	-	-	-	405,830	405,830	406,933	406,933	1,164,834	406,933	(757,901)
Total operating revenues	22,535,081	67,927	22,603,008	1,694,473	1,966,633	272,159	23,467,663	864,655	25,171,575	23,467,663	(1,703,912)
Operating expenses:											
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	1,083,126	1,491,041	407,915	10,717,989	(641,081)	9,443,118	10,717,989	1,274,871
Management and administrative	829,197	(150,000)	679,197	28,612	19,738	(8,874)	527,596	(151,601)	467,599	527,596	59,997
Operating materials and supplies	2,707,930	15,800	2,723,730	245,945	206,470	(39,475)	2,577,577	(146,153)	3,277,772	2,577,577	(700,195)
Contract services - labor	82,000	48,267	130,267	-	-	-	254,312	124,045	93,099	254,312	161,213
Professional services	1,939,844	30,700	1,970,544	148,403	27,777	(120,626)	1,620,296	(350,248)	4,683,461	1,620,296	(3,063,166)
Facility maintenance	1,065,595	-	1,065,595	76,024	150,220	74,196	1,037,903	(27,693)	1,236,911	1,037,903	(199,008)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(40,256)	(30,606)	9,651	(580,986)	(165,069)	(797,147)	(415,916)	381,231
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	58,470	103,060	44,590	1,395,090	(398,053)	1,787,535	1,395,090	(392,446)
Total operating expenses	18,967,951	172,609	19,140,560	1,600,322	1,967,700	367,377	17,714,847	(1,425,714)	20,192,349	17,714,847	(2,477,502)
Operating income(loss) before depreciation	3,567,129	(104,682)	3,462,447	94,151	(1,067)	(95,218)	5,752,817	2,290,369	4,979,227	5,752,817	773,590
Depreciation and amortization	3,849,531	-	3,849,531	320,870	270,081	(50,790)	3,835,175	(14,356)	4,183,681	3,835,175	(348,506)
Operating income(loss)	(282,402)	(104,682)	(387,084)	(226,719)	(271,148)	(44,428)	1,917,642	2,304,725	795,546	1,917,642	1,122,096
Non-operating revenues(expenses):											
Interest and investment earnings	607,140	-	607,140	43,810	48,186	4,376	773,575	166,435	1,158,266	773,575	(384,691)
Gain(loss) on sales and/or disposals of asset:	(420,433)	-	(420,433)	(31,412)	(141,958)	(110,546)	(405,826)	14,607	(484,526)	(405,826)	(1,586)
Debt service interest expense	-	-	-	2,894	2,891	(2)	34,290	(4,684)	37,744	34,290	(3,453)
Grant revenue	38,974	-	38,974	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	15,292	(90,881)	(106,173)	402,039	176,358	713,070	402,039	(311,030)
Overhead cost allocation - CA	4,838,150	-	4,838,150	428,245	624,539	196,294	4,173,178	(664,972)	3,851,686	4,173,178	321,492
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	291,391	-	291,391	35,485	57,112	21,627	708,057	416,666	996,425	708,057	(288,368)
Landfill processing fee transfer	1,960	-	1,960	14	7	(8)	160	(1,800)	676	160	(517)
ISF Fleet Use	3,231,241	-	3,231,241	272,035	275,554	3,519	3,298,085	66,844	3,427,296	3,298,085	(129,211)
Total transfers in	8,362,742	-	8,362,742	735,779	957,211	221,432	8,179,479	(183,263)	8,276,083	8,179,479	(96,604)
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(428,245)	(624,539)	(196,294)	(4,173,178)	664,972	(3,851,686)	(4,173,178)	(321,492)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(291,391)	-	(291,391)	(35,485)	(57,112)	(21,627)	(699,887)	(408,496)	(996,425)	(699,887)	296,538
Landfill processing fee transfer	(1,960)	-	(1,960)	(14)	(7)	8	(160)	1,800	(676)	(160)	517
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(272,035)	(275,554)	(3,519)	(3,298,085)	(66,844)	(3,427,296)	(3,298,085)	129,211
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(45,152)	(40,664)	4,487	(629,683)	(96,855)	(620,780)	(629,683)	(8,903)
Total transfers out	(8,895,570)	-	(8,895,570)	(780,931)	(997,875)	(216,944)	(8,800,992)	94,578	(8,896,863)	(8,800,992)	95,871
Net transfers	(532,828)	-	(532,828)	(45,152)	(40,664)	4,487	(621,513)	(88,685)	(620,780)	(621,513)	(733)
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	(29,860)	(131,545)	(101,685)	(219,474)	87,673	92,290	(219,474)	(311,763)
Change in net assets before capital expenditures	(589,549)	(104,682)	(694,231)	(256,579)	(402,693)	(146,114)	1,698,168	2,392,399	887,836	1,698,168	810,333
Capital expenditures	1,643,415	6,011,454	7,654,869	74,723	2,082,903	2,008,180	2,868,851	(4,786,018)	2,806,552	2,868,851	62,299
Capital expenditures - contra	-	-	-	-	(3,075,150)	(3,075,150)	(3,075,150)	(3,075,150)	(2,806,552)	(3,075,150)	(268,598)
Capital expenditures, net	1,643,415	6,011,454	7,654,869	74,723	(92,247)	(1,066,970)	(206,299)	(7,861,168)	-	(206,299)	(206,299)
Change in net assets	(2,232,964)	(6,116,136)	(8,349,100)	(331,302)	589,554	920,856	1,904,467	10,253,566	887,836	1,904,467	1,016,631

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Item # 9

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021		June 30, 2021		FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD		Variance
				\$		\$					\$		
Operating revenues:													
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,688,304	\$ 1,556,086	\$ (132,219)	\$ 22,374,010	\$ 22,887,473	\$ 513,463	\$ 22,131,770	\$ 22,887,473	\$ 755,703	
Revenue - Other	228,998	-	228,998	6,169	4,717	(1,452)	228,998	173,257	(55,740)	1,874,972	173,257	(1,701,714)	
Reimb from Outside Agencies	-	-	-	-	405,830	405,830	-	406,933	406,933	1,164,834	406,933	(757,901)	
Total operating revenues	22,535,081	67,927	22,603,008	1,694,473	1,966,633	272,159	22,603,008	23,467,663	864,655	25,171,575	23,467,663	(1,703,912)	
Operating expenses:													
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	1,083,126	1,491,041	407,915	11,359,070	10,717,989	(641,081)	9,443,118	10,717,989	1,274,871	
Management and administrative	829,197	(150,000)	679,197	28,612	19,738	(8,874)	679,197	527,596	(151,601)	467,599	527,596	59,997	
Operating materials and supplies	2,707,930	15,800	2,723,730	245,945	206,470	(39,475)	2,723,730	2,577,577	(146,153)	3,277,772	2,577,577	(700,195)	
Contract services - labor	82,000	48,267	130,267	-	-	-	130,267	254,312	124,045	93,099	254,312	161,213	
Professional services	1,939,844	30,700	1,970,544	148,403	27,777	(120,626)	1,970,544	1,620,296	(350,248)	4,683,461	1,620,296	(3,063,166)	
Facility maintenance	1,065,595	-	1,065,595	76,024	150,220	74,196	1,065,595	1,037,903	(27,693)	1,236,911	1,037,903	(199,008)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(40,256)	(30,606)	9,651	(580,986)	(415,916)	165,069	(797,147)	(415,916)	381,231	
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	58,470	103,060	44,590	1,793,142	1,395,090	(398,053)	1,787,535	1,395,090	(392,446)	
Total operating expenses	18,967,951	172,609	19,140,560	1,600,322	1,967,700	367,377	19,140,560	17,714,847	(1,425,714)	20,192,349	17,714,847	(2,477,502)	
Operating income(loss) before depreciation	3,567,129	(104,682)	3,462,447	94,151	(1,067)	(95,218)	3,462,447	5,752,817	2,290,369	4,979,227	5,752,817	773,590	
Depreciation and amortization	3,849,531	-	3,849,531	320,870	270,081	(50,790)	3,849,531	3,835,175	(14,356)	4,183,681	3,835,175	(348,506)	
Operating income(loss)	(282,402)	(104,682)	(387,084)	(226,719)	(271,148)	(44,428)	(387,084)	1,917,642	2,304,725	795,546	1,917,642	1,122,096	
Non-operating revenues(expenses):													
Interest and investment earnings	607,140	-	607,140	43,810	48,186	4,376	607,140	773,575	166,435	1,158,266	773,575	(384,691)	
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(31,412)	(141,958)	(110,546)	(420,433)	(405,826)	14,607	(484,526)	(405,826)	(78,700)	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	38,974	-	38,974	2,894	2,891	(3)	38,974	34,290	(4,684)	37,744	34,290	(3,453)	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	225,681	-	225,681	15,292	(90,881)	(106,173)	225,681	402,039	176,358	713,070	402,039	(311,030)	
Overhead cost allocation - CA	4,838,150	-	4,838,150	428,245	624,539	196,294	4,838,150	4,173,178	(664,972)	3,851,686	4,173,178	321,492	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	291,391	-	291,391	35,485	57,112	21,627	291,391	708,057	416,666	996,425	708,057	(288,368)	
Landfill processing fee transfer	1,960	-	1,960	14	7	(8)	1,960	160	(1,800)	676	160	(517)	
ISF Fleet Use	3,231,241	-	3,231,241	272,035	275,554	3,519	3,231,241	3,298,085	66,844	3,427,296	3,298,085	(129,211)	
Total transfers in	8,362,742	-	8,362,742	735,779	957,211	221,432	8,362,742	8,179,479	(183,263)	8,276,083	8,179,479	(96,604)	
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(428,245)	(624,539)	(196,294)	(4,838,150)	(4,173,178)	664,972	(3,851,686)	(4,173,178)	(321,492)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(291,391)	-	(291,391)	(35,485)	(57,112)	(21,627)	(291,391)	(699,887)	(408,496)	(996,425)	(699,887)	296,538	
Landfill processing fee transfer	(1,960)	-	(1,960)	(14)	(7)	8	(1,960)	(160)	1,800	(676)	(160)	517	
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(272,035)	(275,554)	(3,519)	(3,231,241)	(3,298,085)	(66,844)	(3,427,296)	(3,298,085)	129,211	
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(45,152)	(40,664)	4,487	(532,828)	(629,683)	(96,855)	(620,780)	(629,683)	(8,903)	
Total transfers out	(8,895,570)	-	(8,895,570)	(780,931)	(997,875)	(216,944)	(8,895,570)	(8,800,992)	94,578	(8,896,863)	(8,800,992)	95,871	
Net transfers	(532,828)	-	(532,828)	(45,152)	(40,664)	4,487	(532,828)	(621,513)	(88,685)	(620,780)	(621,513)	(733)	
Total non-operating revenues(expenses), net	(307,147)	-	(307,147)	(29,860)	(131,545)	(101,685)	(307,147)	(219,474)	87,673	92,290	(219,474)	(311,763)	
Change in net assets before capital expenditures	(589,549)	(104,682)	(694,231)	(256,579)	(402,693)	(146,114)	(694,231)	1,698,168	2,392,399	887,836	1,698,168	810,333	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	(589,549)	(104,682)	(694,231)	(256,579)	(402,693)	(146,114)	(694,231)	1,698,168	2,392,399	887,836	1,698,168	810,333	

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021	Jun 30, 2021	Variance	FY21 YTD	FY21 YTD	Variance	Prior FY20 YTD	Current FY21	Variance
				Actual	Budget		Actual	Actual		Actual		
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	-	-	(25,000)	-	-	(25,000)	-	-	-
Operating materials and supplies	688,546	666,557	1,355,103	28,000	11,464	(16,536)	1,355,103	260,406	(1,094,697)	2,283,720	260,406	(2,023,314)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	5,336,797	6,231,402	46,723	2,071,440	2,024,717	6,231,402	2,555,486	(3,675,917)	509,010	2,555,486	2,046,476
Facility maintenance	-	-	-	-	-	-	-	1,303	1,303	1,898	1,303	(595)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	8,100	43,364	-	-	-	43,364	51,657	8,293	11,924	51,657	39,733
Total operating expenses	1,643,415	6,011,454	7,654,869	74,723	2,082,903	2,008,180	7,654,869	2,868,851	(4,786,018)	2,806,552	2,868,851	62,299
Operating income(loss) before depreciation	(1,643,415)	(6,011,454)	(7,654,869)	(74,723)	(2,082,903)	(2,008,180)	(7,654,869)	(2,868,851)	4,786,018	(2,806,552)	(2,868,851)	(62,299)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(1,643,415)	(6,011,454)	(7,654,869)	(74,723)	(2,082,903)	(2,008,180)	(7,654,869)	(2,868,851)	4,786,018	(2,806,552)	(2,868,851)	(62,299)
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses), net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets before capital expenditures	(1,643,415)	(6,011,454)	(7,654,869)	(74,723)	(2,082,903)	(2,008,180)	(7,654,869)	(2,868,851)	4,786,018	(2,806,552)	(2,868,851)	(62,299)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	(3,075,150)	(3,075,150)	-	(3,075,150)	(3,075,150)	(2,806,552)	(3,075,150)	(268,598)
Capital expenditures, net	-	-	-	-	(3,075,150)	(3,075,150)	-	(3,075,150)	(3,075,150)	(2,806,552)	(3,075,150)	(268,598)
Change in net assets	\$(1,643,415)	\$(6,011,454)	\$(7,654,869)	\$(74,723)	\$992,247	\$1,066,970	\$(7,654,869)	\$206,299	\$7,861,168	\$-	-\$206,299	\$206,299

VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021		Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20		Variance
				100,254	99,369					1,191,864	1,167,276	
Operating revenues:												
Revenue - Trade	\$ 1,203,594	\$ (11,730)	\$ 1,191,864	\$ 108,254	\$ 99,369	\$ (8,886)	\$ 1,191,864	\$ 1,167,276	\$ (24,589)	\$ 1,388,139	\$ 1,167,276	\$ (220,863)
Revenue - Other	-	-	-	0	1,061	1,061	-	5,218	5,218	7,254	5,218	(2,035)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,203,594	(11,730)	1,191,864	108,254	100,430	(7,825)	1,191,864	1,172,494	(19,370)	1,395,392	1,172,494	(222,898)
Operating expenses:												
Salaries, benefits and contract labor	2,684,088	253,342	2,937,430	316,038	477,518	161,480	2,937,430	2,926,781	(10,649)	2,525,689	2,926,781	401,092
Management and administrative	454,037	(150,000)	304,037	23,478	12,376	(11,101)	304,037	159,182	(144,855)	263,662	159,182	(104,480)
Operating materials and supplies	65,658	-	65,658	2,817	3,749	933	65,658	33,623	(32,035)	49,766	33,623	(16,142)
Contract services - labor	25,000	-	25,000	-	-	-	25,000	-	(25,000)	-	-	-
Professional services	622,299	-	622,299	46,484	32,364	(14,120)	622,299	325,498	(296,801)	433,316	325,498	(107,818)
Facility maintenance	215,585	-	215,585	17,370	4,135	(13,235)	215,585	195,765	(19,820)	199,032	195,765	(3,267)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(9,000)	143,303	4,403	10,197	5,794	143,303	100,440	(42,863)	134,938	100,440	(34,498)
Total operating expenses	4,218,969	94,342	4,313,311	410,589	540,339	129,750	4,313,311	3,741,289	(572,022)	3,606,403	3,741,289	134,886
Operating income(loss) before depreciation	(3,015,375)	(106,072)	(3,121,447)	(302,335)	(439,909)	(137,574)	(3,121,447)	(2,568,795)	552,652	(2,211,011)	(2,568,795)	(357,784)
Depreciation and amortization	57,228	-	57,228	4,974	4,828	(146)	57,228	59,547	2,319	75,437	59,547	(15,890)
Operating income(loss)	(3,072,603)	(106,072)	(3,178,675)	(307,309)	(444,738)	(137,428)	(3,178,675)	(2,628,341)	550,334	(2,286,447)	(2,628,341)	(341,894)
Non-operating revenues(expenses):												
Interest and investment earnings	11,698	-	11,698	13,248	12,582	(666)	11,698	53,157	41,459	(165,089)	53,157	218,246
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	13,248	12,582	(666)	11,698	53,157	41,459	(165,089)	53,157	218,246
Overhead cost allocation - CA	3,949,056	-	3,949,056	354,094	524,001	169,907	3,949,056	3,256,979	(692,077)	2,876,308	3,256,979	380,671
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	14,609	10,166	(4,443)	1,140	250,712	249,572	371,857	250,712	(121,145)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	172	51	(120)	5,680	933	(4,747)	3,420	933	(2,487)
Total transfers in	3,955,876	-	3,955,876	368,874	534,219	165,344	3,955,876	3,508,624	(447,252)	3,251,585	3,508,624	257,038
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,151)	(100,538)	(26,387)	(889,094)	(916,199)	(27,105)	(975,378)	(916,199)	59,179
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	(985)	(985)	-	(10,440)	(10,440)	(16,274)	(10,440)	5,834
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(661)	(541)	120	(5,877)	(6,800)	(923)	(9,148)	(6,800)	2,349
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(894,971)	-	(894,971)	(74,812)	(102,064)	(27,252)	(894,971)	(933,439)	(38,466)	(1,000,800)	(933,439)	67,361
Net transfers	3,060,905	-	3,060,905	294,063	432,155	138,093	3,060,905	2,575,185	(485,720)	2,250,785	2,575,185	324,400
Total non-operating revenues(expenses), net	3,072,603	-	3,072,603	307,310	444,737	137,427	3,072,603	2,628,341	(444,262)	2,085,696	2,628,341	542,646
Change in net assets before capital expenditures	(0)	(106,072)	(106,072)	1	(0)	(1)	(106,072)	(0)	106,072	(200,752)	(0)	200,752
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(0)	(106,072)	(106,072)	1	(0)	(1)	(106,072)	(0)	106,072	(200,752)	(0)	200,752

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021			June 30, 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	\$ 490,219	\$ 485,609	\$ (4,610)	\$ 6,883,120	\$ 6,567,908	\$ (315,212)	\$ 6,327,572	\$ 6,567,908	\$ 240,336			
Revenue - Other	10,626	-	10,626	3,969	3,969	-	10,626	48,691	38,065	11,205	48,691	37,486			
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-			
Total operating revenues	6,814,089	79,657	6,893,746	494,187	489,578	(4,610)	6,893,746	6,616,599	(277,147)	6,338,777	6,616,599	277,822			
Operating expenses:															
Salaries, benefits and contract labor	4,179,489	(12,000)	4,167,489	476,837	364,252	(112,585)	4,167,489	3,691,516	(475,974)	3,306,509	3,691,516	385,007			
Management and administrative	100,041	-	100,041	3,979	5,822	1,843	100,041	89,888	(10,153)	41,790	89,888	48,098			
Operating materials and supplies	684,448	20,000	704,448	36,871	78,795	41,924	704,448	705,370	922	811,471	705,370	(106,101)			
Contract services - labor	2,000	38,267	40,267	-	40,267	(3,160)	40,267	37,107	(3,160)	22,962	37,107	14,145			
Professional services	412,500	23,000	435,500	27,190	33,014	5,824	435,500	505,701	70,201	241,728	505,701	263,973			
Facility maintenance	75,740	-	75,740	13,323	19,169	5,846	75,740	108,552	32,812	108,438	108,552	114			
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-			
Permit, Fees & Other	123,916	5,000	128,916	(1,999)	3,400	5,399	128,916	133,730	4,814	126,474	133,730	7,255			
Total operating expenses	5,578,135	74,267	5,652,402	556,202	504,452	(51,750)	5,652,402	5,271,863	(380,539)	4,659,372	5,271,863	612,492			
Operating income(loss) before depreciation	1,235,954	5,390	1,241,344	(62,014)	(14,874)	47,140	1,241,344	1,344,736	103,392	1,679,406	1,344,736	(334,670)			
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-	156,967	159,967	3,000	161,875	159,967	(1,908)			
Operating income(loss)	1,078,987	5,390	1,084,377	(75,320)	(28,180)	47,140	1,084,377	1,184,769	100,392	1,517,531	1,184,769	(332,761)			
Non-operating revenues(expenses):															
Interest and investment earnings	66,140	-	66,140	72	-	(72)	66,140	69,678	3,538	172,007	69,678	(102,329)			
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-			
Debt service interest expense	(33,438)	-	(33,438)	(133)	(6,930)	(6,796)	(33,438)	(32,286)	1,152	(36,825)	(32,286)	4,538			
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Other, net	38,974	-	38,974	2,894	2,891	(2)	38,974	34,290	(4,684)	37,744	34,290	(3,453)			
Total non-operating revenues(expenses) before transfers	71,676	-	71,676	2,833	(4,038)	(6,871)	71,676	71,682	6	172,925	71,682	(101,243)			
Overhead cost allocation - CA	889,094	-	889,094	74,151	100,538	26,387	889,094	916,199	27,105	975,378	916,199	(59,179)			
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-			
Intra-department labor transfer	266,051	-	266,051	16,661	28,576	11,915	266,051	374,551	108,500	556,126	374,551	(181,575)			
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-			
ISF Fleet Use	8,618	-	8,618	4,178	7,817	3,639	8,618	84,432	75,814	52,473	84,432	31,959			
Total transfers in	1,163,763	-	1,163,763	94,989	136,930	41,941	1,163,763	1,375,182	211,419	1,583,977	1,375,182	(208,795)			
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(120,392)	(438,718)	(318,326)	(1,399,569)	(1,367,931)	31,638	(1,122,608)	(1,367,931)	(245,323)			
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-			
Utility transfer	(1,140)	-	(1,140)	(5,421)	(5,151)	270	(1,140)	(114,177)	(113,037)	(19,933)	(114,177)	(94,244)			
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-			
Landfill processing fee transfer	(684,237)	-	(684,237)	(58,144)	(58,144)	-	(684,237)	(698,257)	(14,020)	(510,697)	(698,257)	(187,560)			
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-			
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-			
Total transfers out	(2,084,946)	-	(2,084,946)	(183,957)	(502,013)	(318,057)	(2,084,946)	(2,180,365)	(95,419)	(1,663,238)	(2,180,365)	(527,127)			
Net transfers	(921,183)	-	(921,183)	(88,968)	(365,083)	(276,116)	(921,183)	(805,184)	115,999	(69,261)	(805,184)	(735,922)			
Total non-operating revenues(expenses), net	(849,507)	-	(849,507)	(86,135)	(369,122)	(282,986)	(849,507)	(733,502)	116,006	103,664	(733,502)	(837,166)			
Change in net assets before capital expenditures	229,480	5,390	234,870	(161,455)	(397,302)	(235,846)	234,870	451,268	216,398	1,621,195	451,268	(1,169,927)			
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-			
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-			
Change in net assets	\$ 229,480	\$ 5,390	\$ 234,870	\$ (161,455)	\$ (397,302)	\$ (235,846)	\$ 234,870	\$ 451,268	\$ 216,398	\$ 1,621,195	\$ 451,268	\$ (1,169,927)			

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021			FY21 YTD			Prior FY20 YTD Actual	Current FY21 Actual	Variance
				May 31, 2021	Jun 30, 2021	Variance	Budget	Actual	Variance			
Operating revenues:												
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,089,206	\$ 970,823	\$ (118,384)	\$ 14,274,026	\$ 15,145,381	\$ 14,390,887	\$ 15,145,381	\$ 754,494	
Revenue - Other	167,379	-	167,379	230	263	33	167,379	95,946	172,909	95,946	(76,963)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	300,247	1,103	(299,144)	
Total operating revenues	14,441,405	-	14,441,405	1,089,437	971,086	(118,350)	14,441,405	15,242,429	14,864,043	15,242,429	378,387	
Operating expenses:												
Salaries, benefits and contract labor	3,826,743	(10,000)	3,816,743	261,478	648,349	386,871	3,816,743	3,768,471	3,379,653	3,768,471	388,818	
Management and administrative	76,596	-	76,596	1,154	1,539	385	76,596	64,401	32,535	64,401	31,867	
Operating materials and supplies	1,277,224	(4,200)	1,273,024	126,971	71,001	(55,970)	1,273,024	1,185,689	1,540,246	1,185,689	(354,556)	
Contract services - labor	30,000	10,000	40,000	-	-	-	40,000	183,743	43,464	183,743	140,279	
Professional services	712,579	2,700	715,279	60,416	(44,513)	(104,929)	715,279	670,273	895,971	670,273	(225,698)	
Facility maintenance	332,970	-	332,970	7,657	80,895	73,238	332,970	338,925	381,201	338,925	(42,276)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	1,438,313	500	1,438,813	54,993	88,483	33,490	1,438,813	1,094,324	1,411,235	1,094,324	(316,911)	
Total operating expenses	7,694,425	(1,000)	7,693,425	512,669	845,754	333,085	7,693,425	7,305,826	7,684,303	7,305,826	(378,477)	
Operating income(loss) before depreciation	6,746,980	1,000	6,747,980	576,767	125,332	(451,435)	6,747,980	7,936,603	7,179,739	7,936,603	756,864	
Depreciation and amortization	2,559,876	-	2,559,876	218,455	218,366	(89)	2,559,876	2,623,520	2,581,560	2,623,520	41,960	
Operating income(loss)	4,187,104	1,000	4,188,104	358,313	(93,034)	(451,347)	4,188,104	5,313,083	4,598,179	5,313,083	714,904	
Non-operating revenues(expenses):												
Interest and investment earnings	350,665	-	350,665	17,286	21,538	4,252	350,665	438,936	837,108	438,936	(398,172)	
Gain(loss) on sales and/or disposals of asset	(282,911)	-	(282,911)	(453)	(114,177)	(113,725)	(282,911)	(271,898)	(317,636)	(271,898)	45,738	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	67,754	-	67,754	16,833	(92,640)	(109,473)	67,754	167,038	519,472	167,038	(352,434)	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	1,960	-	1,960	14	220	220	1,960	56,578	50,922	56,578	5,656	
ISF Fleet Use	3,060	-	3,060	-	7	(8)	3,060	160	676	160	(517)	
Total transfers in	5,020	-	5,020	14	227	212	5,020	56,738	50,445	56,738	1,153	
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(233,702)	(85,283)	148,419	(2,549,487)	(1,889,048)	(1,707,720)	(1,889,048)	(181,327)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	(227,268)	-	(227,268)	(22,227)	(36,545)	(14,318)	(227,268)	(429,390)	(642,129)	(429,390)	212,739	
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	
Landfill processing fee transfer	(2,534,485)	-	(2,534,485)	(212,769)	(210,876)	1,893	(2,534,485)	(2,567,990)	(2,880,289)	(2,567,990)	312,299	
ISF Fleet Use	(532,828)	-	(532,828)	(45,152)	(40,664)	4,487	(532,828)	(629,683)	(620,780)	(629,683)	(8,903)	
Provision for landfill closure/postclosure	(5,844,068)	-	(5,844,068)	(513,850)	(373,368)	140,481	(5,844,068)	(5,516,111)	(5,850,918)	(5,516,111)	334,807	
Total transfers out	(5,839,048)	-	(5,839,048)	(513,835)	(373,142)	140,693	(5,839,048)	(5,459,373)	(5,800,473)	(5,459,373)	341,100	
Total non-operating revenues(expenses), net	(5,771,294)	-	(5,771,294)	(497,002)	(465,781)	31,220	(5,771,294)	(5,292,335)	(5,281,001)	(5,292,335)	(11,334)	
Change in net assets before capital expenditures	(1,584,190)	1,000	(1,583,190)	(138,689)	(558,815)	(420,127)	(1,583,190)	20,748	(682,822)	20,748	703,570	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	\$(1,584,190)	\$ 1,000	\$(1,583,190)	\$(138,689)	\$(558,815)	\$(420,127)	\$(1,583,190)	\$ 20,748	\$(682,822)	\$ 20,748	\$ 703,570	

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021			FY21 YTD			Prior FY20			Current FY21		
				May 31, 2021	Jun 30, 2021	Variance	Budget	Actual	Variance	YTD Actual	Actual	YTD Actual	Actual	Variance	
Operating revenues:															
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ 1,970	\$ (576)	\$ (2,546)	\$ 50,993	\$ 23,402	\$ (27,591)	\$ 1,693,611	\$ 23,402	\$ (1,660,209)	\$ 1,693,611	\$ 23,402	\$ (1,660,209)
Revenue - Other	-	-	-	405,830	405,830	405,830	405,830	405,830	405,830	864,587	405,830	(458,757)	864,587	405,830	(458,757)
Reimb from Outside Agencies	-	-	-	1,970	405,254	403,284	50,993	429,232	378,239	2,548,198	429,232	(2,118,966)	2,548,198	429,232	(2,118,966)
Total operating revenues	50,993	-	50,993	1,970	405,254	403,284	50,993	429,232	378,239	2,548,198	429,232	(2,118,966)	2,548,198	429,232	(2,118,966)
Operating expenses:															
Salaries, benefits and contract labor	106,138	-	106,138	3,318	2,908	(410)	106,138	35,575	(70,564)	-	35,575	35,575	-	35,575	35,575
Management and administrative	1,054	-	1,054	-	-	-	1,054	-	(1,054)	107	-	(107)	107	-	(107)
Operating materials and supplies	103,000	-	103,000	17,297	164	(17,133)	103,000	69,969	(33,031)	320,436	69,969	(250,467)	320,436	69,969	(250,467)
Contract services - labor	25,000	-	25,000	-	-	-	25,000	33,462	8,462	26,673	33,462	6,789	26,673	33,462	6,789
Professional services	191,467	5,000	196,467	14,313	6,911	(7,402)	196,467	117,924	(78,543)	3,112,285	117,924	(2,994,361)	3,112,285	117,924	(2,994,361)
Facility maintenance	91,500	-	91,500	1,806	3,708	1,902	91,500	31,088	(60,412)	112,023	31,088	(80,935)	112,023	31,088	(80,935)
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(40,256)	(30,606)	9,651	(580,986)	(415,916)	165,069	(797,147)	(415,916)	381,231	(797,147)	(415,916)	381,231
Permit, Fees & Other	76,610	-	76,610	1,013	981	(32)	76,610	65,942	(10,668)	66,665	65,942	(723)	66,665	65,942	(723)
Total operating expenses	13,783	5,000	18,783	(2,511)	(15,934)	(13,424)	18,783	(61,957)	(80,740)	2,841,042	(61,957)	(2,902,995)	2,841,042	(61,957)	(2,902,995)
Operating income(loss) before depreciation	37,209	(5,000)	32,209	4,481	421,188	416,708	32,209	491,189	458,980	(292,844)	491,189	784,033	(292,844)	491,189	784,033
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	13,294	13,294	0	13,294	13,294	(0)	13,294	13,294	(0)
Operating income(loss)	23,915	(5,000)	18,915	3,373	420,080	416,708	18,915	477,895	458,980	(306,138)	477,895	784,033	(306,138)	477,895	784,033
Non-operating revenues(expenses):															
Interest and investment earnings	173,637	-	173,637	13,204	14,066	862	173,637	211,804	38,167	314,241	211,804	(102,437)	314,241	211,804	(102,437)
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	13,204	14,066	862	173,637	211,804	38,167	314,241	211,804	(102,437)	314,241	211,804	(102,437)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(22,274)	-	(22,274)	(3,569)	(8,066)	(4,497)	(22,274)	(54,536)	(32,262)	(194,482)	(54,536)	139,946	(194,482)	(54,536)	139,946
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(461)	(5,993)	(5,532)	(6,642)	(25,038)	(18,396)	(27,161)	(25,038)	2,123	(27,161)	(25,038)	2,123
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(28,916)	-	(28,916)	(4,030)	(14,058)	(10,029)	(28,916)	(79,574)	(50,658)	(221,643)	(79,574)	142,069	(221,643)	(79,574)	142,069
Net transfers	(28,916)	-	(28,916)	(4,030)	(14,058)	(10,029)	(28,916)	(79,574)	(50,658)	(221,643)	(79,574)	142,069	(221,643)	(79,574)	142,069
Total non-operating revenues(expenses), net	144,721	-	144,721	9,174	8	(9,167)	144,721	132,231	(12,490)	92,598	132,231	39,632	92,598	132,231	39,632
Change in net assets before capital expenditures	168,636	(5,000)	163,636	12,547	420,088	407,541	163,636	610,126	446,489	(213,540)	610,126	823,666	(213,540)	610,126	823,666
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 168,636	(5,000)	\$ 163,636	\$ 12,547	\$ 420,088	\$ 407,541	\$ 163,636	\$ 610,126	\$ 446,489	\$ (213,540)	\$ 610,126	\$ 823,666	\$ (213,540)	\$ 610,126	\$ 823,666

VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Twelve Months Ending June 30, 2021 - PRELIMINARY

Item # 9

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021		June 30, 2021		Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
				Revenue	Expenses	Revenue	Expenses							
Operating revenues:														
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ 625	\$ 285	\$ (340)	\$ (340)	\$ (340)	\$ 25,000	\$ 6,909	\$ (18,091)	\$ 25,172	\$ 6,909	\$ (18,264)
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	(7)	-	7
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	25,000	-	25,000	625	285	(340)	(340)	(340)	25,000	6,909	(18,091)	25,166	6,909	(18,257)
Operating expenses:														
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	-	-	-	-	-	-	-	-	-	-	-	6,533	-	(6,533)
Operating materials and supplies	-	-	-	-	-	-	-	-	-	-	-	(16)	-	16
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	162	-	(162)
Facility maintenance	-	-	-	3,447	-	3,447	3,447	3,447	-	16,638	16,638	24,405	16,638	(7,767)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	500	-	500	61	-	(61)	(61)	(61)	500	254	(246)	44,604	254	(44,349)
Total operating expenses	500	-	500	61	3,447	3,386	3,386	3,386	500	16,893	16,393	75,688	16,893	(58,795)
Operating income(loss) before depreciation	24,500	-	24,500	564	(3,161)	(3,726)	(3,726)	(3,726)	24,500	(9,984)	(34,484)	(50,522)	(9,984)	40,538
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	-	-	29,995	29,995	(0)	308,719	29,995	(278,724)
Operating income(loss)	(5,495)	-	(5,495)	(1,935)	(5,661)	(3,726)	(3,726)	(3,726)	(5,495)	(39,979)	(34,484)	(359,241)	(39,979)	319,263
Non-operating revenues(expenses):														
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(104,084)	-	(104,084)	(30,826)	(20,851)	9,975	9,975	9,975	(104,084)	(101,642)	2,442	(130,065)	(101,642)	28,424
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(104,084)	-	(104,084)	(30,826)	(20,851)	9,975	9,975	9,975	(104,084)	(101,642)	2,442	(130,065)	(101,642)	28,424
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	(45,980)	-	45,980
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	-	-	-	-	-	-	-	-	-	-	-	(45,980)	-	45,980
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	(21)	(21)	-	(21)	(21)
Landfill processing fee transfer	(1,960)	-	(1,960)	(14)	(7)	8	8	8	(1,960)	(160)	1,800	(676)	(160)	517
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(1,960)	-	(1,960)	(14)	(7)	8	8	8	(1,960)	(181)	1,779	(46,656)	(181)	46,475
Net transfers	(1,960)	-	(1,960)	(14)	(7)	8	8	8	(1,960)	(181)	1,779	(46,656)	(181)	46,475
Total non-operating revenues(expenses), net	(106,044)	-	(106,044)	(30,841)	(20,858)	9,983	9,983	9,983	(106,044)	(101,822)	4,222	(176,721)	(101,822)	74,899
Change in net assets before capital expenditures	(111,539)	-	(111,539)	(32,776)	(26,518)	6,257	6,257	(30,262)	(111,539)	(141,801)	(30,262)	(535,963)	(141,801)	394,162
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$(111,539)	\$-	\$(111,539)	\$(32,776)	\$(26,518)	\$6,257	\$6,257	\$(30,262)	\$(111,539)	\$(141,801)	\$(30,262)	\$(535,963)	\$(141,801)	\$394,162

VENTURA REGIONAL SANITATION DISTRICT
ISF

Statement of Revenues, Expenses and Change in Net Assets
For Twelve Months Ending June 30, 2021 - PRELIMINARY

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021		June 30, 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	331,270	-	331,270	25,455	(1,985)	(27,440)		331,270	295,647	(35,623)	231,267	295,647	64,380	
Management and administrative	197,469	-	197,469	-	-	-		197,469	214,125	16,656	122,973	214,125	91,152	
Operating materials and supplies	577,600	-	577,600	61,989	52,761	(9,229)		577,600	582,926	5,326	555,870	582,926	27,056	
Contract services - labor	-	-	-	-	-	-		-	-	-	-	-	-	
Professional services	1,000	-	1,000	-	-	-		1,000	900	(100)	-	900	900	
Facility maintenance	349,800	-	349,800	35,868	38,867	2,999		349,800	346,935	(2,865)	411,812	346,935	(64,877)	
Contra-Post Closure Expenses	-	-	-	-	-	-		-	-	-	-	-	-	
Permit, Fees & Other	5,000	-	5,000	-	-	-		5,000	400	(4,600)	3,620	400	(3,220)	
Total operating expenses	1,462,139	-	1,462,139	123,312	89,642	(33,670)		1,462,139	1,440,933	(21,206)	1,325,541	1,440,933	115,392	
Operating income(loss) before depreciation	(1,462,139)	-	(1,462,139)	(123,312)	(89,642)	33,670		(1,462,139)	(1,440,933)	21,206	(1,325,541)	(1,440,933)	(115,392)	
Depreciation and amortization	1,032,171	-	1,032,171	80,528	29,973	(50,555)		1,032,171	948,853	(83,318)	1,042,796	948,853	(93,943)	
Operating income(loss)	(2,494,310)	-	(2,494,310)	(203,840)	(119,615)	84,225		(2,494,310)	(2,389,785)	104,525	(2,368,337)	(2,389,785)	(21,449)	
Non-operating revenues(expenses):														
Interest and investment earnings	5,000	-	5,000	-	-	-		5,000	-	(5,000)	-	-	-	
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-		-	-	-	1,586	-	(1,586)	
Debt service interest expense	-	-	-	-	-	-		-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-		-	-	-	-	-	-	
Other, net	-	-	-	-	-	-		-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	5,000	-	5,000	-	-	(5,000)		5,000	-	(5,000)	1,586	-	(1,586)	
Overhead cost allocation - CA	-	-	-	-	-	-		-	-	-	-	-	-	
Due from post closure landfills	-	-	-	-	-	-		-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-		-	-	-	-	-	-	
Intra-department labor transfer	24,200	-	24,200	4,216	18,150	13,934		24,200	26,216	2,016	17,520	26,216	8,696	
Landfill processing fee transfer	-	-	-	-	-	-		-	-	-	-	-	-	
ISF Fleet Use	3,213,883	-	3,213,883	267,886	267,686	-		3,213,883	3,212,720	(1,163)	3,372,556	3,212,720	(159,836)	
Total transfers in	3,238,083	-	3,238,083	271,902	285,836	13,934		3,238,083	3,238,936	853	3,390,076	3,238,936	(151,140)	
Overhead cost allocation - CA	-	-	-	-	-	-		-	-	-	-	-	-	
Due to post closed landfills	-	-	-	-	-	-		-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-		-	-	-	-	-	-	
Intra-department labor transfer	(40,709)	-	(40,709)	(4,269)	(6,366)	(2,097)		(40,709)	(91,323)	(50,614)	(123,608)	(91,323)	32,285	
Landfill processing fee transfer	-	-	-	-	-	-		-	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-		-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-		-	-	-	-	-	-	
Total transfers out	(40,709)	-	(40,709)	(4,269)	(6,366)	(2,097)		(40,709)	(91,323)	(50,614)	(123,608)	(91,323)	32,285	
Net transfers	3,197,374	-	3,197,374	267,633	279,470	11,838		3,197,374	3,147,614	(49,760)	3,266,468	3,147,614	(118,855)	
Total non-operating revenues(expenses), net	3,202,374	-	3,202,374	267,633	279,470	11,838		3,202,374	3,147,614	(54,760)	3,268,055	3,147,614	(120,441)	
Change in net assets before capital expenditures	708,064	-	708,064	63,793	159,855	96,062		708,064	757,828	49,764	899,718	757,828	(141,890)	
Capital expenditures	-	-	-	-	-	-		-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-		-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-		-	-	-	-	-	-	
Change in net assets	708,064	-	708,064	63,793	159,855	96,062		708,064	757,828	49,764	899,718	757,828	(141,890)	

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