PRELIMINARY- PENDING YEAR END ENTRIES

Ventura Regional Sanitation District, CA

Budget Variance Report

As Of: 06/30/2026

Fund: 01 - VRSD Solid Waste -Toland

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Contract Services	13,636.58	24,264.27	(10,627.69)	188,433.15	289,892.93	(101,459.78)	65	289,892.93	(101,459.78)	35
Disposal and Sanitation Fees	1,347,836.35	1,205,871.85	141,964.50	14,696,185.94	14,411,819.77	284,366.17	102	14,411,819.77	284,366.17	-2
Other Operating Revenue	35.10	9,325.46	(9,290.36)	116,112.01	111,414.48	4,697.53	104	111,414.48	4,697.53	-4
Other Non-Operating	6,380.00	0.00	6,380.00	89,032.50	0.00	89,032.50		0.00	89,032.50	
Interest and Investment Earnings	108,665.42	97,833.10	10,832.32	1,160,160.33	1,169,364.00	(9,203.67)	99	1,169,364.00	(9,203.67)	1
TOTAL REVENUE	1,476,553.45	1,337,294.68	139,258.77	16,249,923.93	15,982,491.18	267,432.75	102	15,982,491.18	267,432.75	-2
EXPENSE SUMMARY										
Salaries	201,977.21	154,065.64	(47,911.57)	1,682,037.11	1,839,359.80	157,322.69	91	1,839,359.80	(157,322.69)	9
Benefits	46,846.05	67,057.46	20,211.41	639,312.31	801,354.98	162,042.67	80	801,354.98	(162,042.67)	20
Management and Adminstrative	2,930.51	24,847.16	21,916.65	277,241.07	296,760.45	19,519.38	93	296,760.45	(19,519.38)	7
Professional Services	129,799.80	3,019,020.96	2,889,221.16	939,145.16	4,962,802.93	4,023,657.77	19	4,962,802.93	(4,023,657.77)	81
Contract Services - Labor	0.00	627.75	627.75	0.00	7,500.00	7,500.00	0	7,500.00	(7,500.00)	100
Services and Supplies	269,259.89	226,678.74	(42,581.15)	1,967,502.30	2,715,151.31	747,649.01	72	2,715,151.31	(747,649.01)	28
Permits, Fees & Other	195,256.57	84,637.75	(110,618.82)	993,622.04	1,011,536.47	17,914.43	98	1,011,536.47	(17,914.43)	2
Leases and Rentals	10,784.38	13,175.10	2,390.72	140,188.48	157,406.00	17,217.52	89	157,406.00	(17,217.52)	11
Utilities	45,917.54	23,840.46	(22,077.08)	276,352.34	284,828.00	8,475.66	97	284,828.00	(8,475.66)	3
Debt Service	0.00	101,818.17	101,818.17	1,216,465.51	1,216,465.00	(0.51)	100	1,216,465.00	0.51	0
Depreciation and Amortization	387,751.41	423,653.03	35,901.62	4,875,681.10	5,061,564.00	185,882.90	96	5,061,564.00	(185,882.90)	4
Equipment Expenses	52,533.75	64,318.86	11,785.11	2,532,964.58	2,564,392.00	31,427.42	99	2,564,392.00	(31,427.42)	1
Interfund Transfers In	122,306.40	112,836.35	(9,470.05)	1,347,456.83	1,348,071.01	614.18	100	1,348,071.01	(614.18)	0
Provision for Landfill Closure/Postclosure	69,979.29	65,710.51	(4,268.78)	639,983.56	785,027.24	145,043.68	82	785,027.24	(145,043.68)	18
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Item# 14

Fund: 01 - VRSD Solid Waste -Toland

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
TOTAL EXPENSE	1,535,342.80	4,382,287.94	2,846,945.14	17,527,952.39	23,052,219.19	5,524,266.80	76	23,052,219.19	5,524,266.80	24
REVENUE OVER/(UNDER) EXPENDITURE	(58,789.35)	(3,044,993.26)	2,986,203.91	(1,278,028.46)	(7,069,728.01)	5,791,699.55		(7,069,728.01)	(5,256,834.05)	

Budget Variance Report **As Of: 06/30/2026**

Fund: 10 - VRSD Water/Wastewater

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Contract Services	353,417.71	281,321.43	72,096.28	3,404,959.12	3,359,691.23	45,267.89	101	3,359,691.23	45,267.89	-1
Other Operating Revenue	0.00	16,224.00	(16,224.00)	191,619.65	194,688.00	(3,068.35)	98	194,688.00	(3,068.35)	2
Other Non-Operating	0.00	0.00	0.00	(864,593.42)	0.00	(864,593.42)		0.00	(864,593.42)	
Interest and Investment Earnings	0.00	0.00	0.00	2,147.44	0.00	2,147.44		0.00	2,147.44	
TOTAL REVENUE	353,417.71	297,545.43	55,872.28	2,734,132.79	3,554,379.23	(820,246.44)	77	3,554,379.23	(820,246.44)	23
EXPENSE SUMMARY										
Salaries	137,971.51	84,826.36	(53,145.15)	1,087,077.91	1,013,279.16	(73,798.75)	107	1,013,279.16	73,798.75	-7
Benefits	38,707.41	35,265.08	(3,442.33)	406,143.04	421,379.71	15,236.67	96	421,379.71	(15,236.67)	4
Management and Adminstrative	2,484.36	4,768.92	2,284.56	47,998.71	56,921.35	8,922.64	84	56,921.35	(8,922.64)	16
Professional Services	0.00	5,215.52	5,215.52	39,389.05	76,804.25	37,415.20	51	76,804.25	(37,415.20)	49
Contract Services - Labor	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Services and Supplies	30,154.02	54,685.21	24,531.19	493,914.88	654,986.56	161,071.68	75	654,986.56	(161,071.68)	25
Permits, Fees & Other	0.00	3,125.37	3,125.37	36,076.43	37,339.00	1,262.57	97	37,339.00	(1,262.57)	3
Leases and Rentals	55.00	296.81	241.81	2,297.87	3,545.00	1,247.13	65	3,545.00	(1,247.13)	35
Utilities	7,485.29	5,683.56	(1,801.73)	74,056.68	67,900.00	(6,156.68)	109	67,900.00	6,156.68	-9
Debt Service	0.00	0.00	0.00	2,768.41	0.00	(2,768.41)		0.00	2,768.41	
Depreciation and Amortization	14,071.52	26,279.17	12,207.65	133,994.68	313,968.00	179,973.32	43	313,968.00	(179,973.32)	57
Equipment Expenses	2,139.89	8,781.13	6,641.24	104,187.44	105,000.00	812.56	99	105,000.00	(812.56)	1
Interfund Transfers In	55,749.21	51,431.93	(4,317.28)	465,123.22	614,463.19	149,339.97	76	614,463.19	(149,339.97)	24
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENSE	288,818.21	280,359.06	(8,459.15)	2,893,028.32	3,365,586.22	472,557.90	86	3,365,586.22	472,557.90	14
REVENUE OVER/(UNDER) EXPENDITURE	64,599.50	17,186.37	47,413.13	(158,895.53)	188,793.01	(347,688.54)		188,793.01	(1,292,804.34)	

Item# 14

Budget Variance Report **As Of: 06/30/2026**

Fund: 19 - Overhead Fund

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Contract Services	6,455.18	5,717.54	737.64	72,219.96	68,308.20	3,911.76	106	68,308.20	3,911.76	-6
Other Operating Revenue	0.00	885.50	(885.50)	16,008.49	10,626.00	5,382.49	151	10,626.00	5,382.49	-51
Other Non-Operating	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Interest and Investment Earnings	862.05	0.00	862.05	862.05	0.00	862.05		0.00	862.05	
TOTAL REVENUE	7,317.23	6,603.04	714.19	89,090.50	78,934.20	10,156.30	113	78,934.20	10,156.30	-13
EXPENSE SUMMARY										
Salaries	133,439.04	94,566.40	(38,872.64)	1,202,298.73	1,129,358.40	(72,940.33)	106	1,129,358.40	72,940.33	-6
Benefits	32,453.96	28,864.80	(3,589.16)	253,576.03	344,782.60	91,206.57	74	344,782.60	(91,206.57)	26
Management and Adminstrative	10,801.50	13,741.91	2,940.41	126,502.36	161,380.00	34,877.64	78	161,380.00	(34,877.64)	22
Professional Services	3,290.21	17,674.31	14,384.10	241,462.71	319,777.37	78,314.66	76	319,777.37	(78,314.66)	24
Services and Supplies	2,785.39	2,359.45	(425.94)	13,177.36	30,985.03	17,807.67	43	30,985.03	(17,807.67)	57
Permits, Fees & Other	0.00	0.00	0.00	13,641.54	0.00	(13,641.54)		0.00	13,641.54	
Leases and Rentals	0.00	188.13	188.13	0.00	2,247.00	2,247.00	0	2,247.00	(2,247.00)	100
Utilities	656.89	1,695.98	1,039.09	20,492.34	20,262.00	(230.34)	101	20,262.00	230.34	-1
Depreciation and Amortization	1,945.85	2,609.44	663.59	30,519.48	31,176.00	656.52	98	31,176.00	(656.52)	2
Equipment Expenses	0.00	125.55	125.55	0.00	1,500.00	1,500.00	0	1,500.00	(1,500.00)	100
Interfund Transfers In	(178,055.61)	(164,268.06)	13,787.55	(1,812,580.05)	(1,962,534.20)	(149,954.15)	92	(1,962,534.20)	149,954.15	8
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENSE	7,317.23	(2,442.09)	(9,759.32)	89,090.50	78,934.20	(10,156.30)	113	78,934.20	(10,156.30)	-13
REVENUE OVER/(UNDER) EXPENDITURE	0.00	9,045.13	(9,045.13)	0.00	0.00	0.00		0.00	20,312.60	

PRELIMINARY - CARRY-OVERS NOT REFLECTED IN BUDGET

Budget Variance Report

Ventura Regional Sanitation District, CA

As Of: 07/31/2026

Fund: 01 - VRSD Solid Waste -Toland

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Contract Services	3,314.02	24,872.37	(21,558.35)	3,314.02	24,872.37	(21,558.35)	1	298,588.00	(295,273.98)	99
Disposal and Sanitation Fees	1,579,652.00	1,221,833.89	357,818.11	1,579,652.00	1,221,833.89	357,818.11	11	14,667,440.00	(13,087,788.00)	89
Other Operating Revenue	29,064.14	9,559.25	19,504.89	29,064.14	9,559.25	19,504.89	25	114,757.00	(85,692.86)	75
Other Non-Operating	335.00	0.00	335.00	335.00	0.00	335.00		0.00	335.00	
Interest and Investment Earnings	110,132.53	93,375.09	16,757.44	110,132.53	93,375.09	16,757.44	10	1,120,935.00	(1,010,802.47)	90
TOTAL REVENUE	1,722,497.69	1,349,640.60	372,857.09	1,722,497.69	1,349,640.60	372,857.09	11	16,201,720.00	(14,479,222.31)	89
EXPENSE SUMMARY										
Salaries	150,534.96	191,024.24	40,489.28	150,534.96	191,024.24	40,489.28	7	2,293,169.52	(2,142,634.56)	93
Benefits	88,983.73	82,156.05	(6,827.68)	88,983.73	82,156.05	(6,827.68)	9	986,181.48	(897,197.75)	91
Management and Adminstrative	8,406.85	28,116.86	19,710.01	8,406.85	28,116.86	19,710.01	2	337,534.00	(329,127.15)	98
Professional Services	41,669.50	204,541.13	162,871.63	41,669.50	204,541.13	162,871.63	2	2,454,748.00	(2,413,078.50)	98
Contract Services - Labor	0.00	643.49	643.49	0.00	643.49	643.49	0	7,725.00	(7,725.00)	100
Services and Supplies	513,975.37	222,161.94	(291,813.43)	513,975.37	222,161.94	(291,813.43)	19	2,666,742.00	(2,152,766.63)	81
Permits, Fees & Other	3,500.00	82,958.99	79,458.99	3,500.00	82,958.99	79,458.99	0	995,882.00	(992,382.00)	100
Leases and Rentals	9,477.85	13,505.34	4,027.49	9,477.85	13,505.34	4,027.49	6	162,129.00	(152,651.15)	94
Utilities	2,297.85	24,437.94	22,140.09	2,297.85	24,437.94	22,140.09	1	293,373.00	(291,075.15)	99
Debt Service	500,886.33	83,447.60	(417,438.73)	500,886.33	83,447.60	(417,438.73)	50	1,001,772.00	(500,885.67)	50
Depreciation and Amortization	387,751.36	421,628.27	33,876.91	387,751.36	421,628.27	33,876.91	8	5,061,564.00	(4,673,812.64)	92
Equipment Expenses	34,981.82	67,539.32	32,557.50	34,981.82	67,539.32	32,557.50	4	810,673.00	(775,691.18)	96
Interfund Transfers In	108,718.24	128,485.00	19,766.76	108,718.24	128,485.00	19,766.76	7	1,542,375.56	(1,433,657.32)	93
Provision for Landfill Closure/Postclosure	75,965.91	104,836.45	28,870.54	75,965.91	104,836.45	28,870.54	6	1,258,368.00	(1,182,402.09)	94
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	

Item# 14

Fund: 01 - VRSD Solid Waste -Toland

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
TOTAL EXPENSE	1,927,149.77	1,655,482.62	(271,667.15)	1,927,149.77	1,655,482.62	(271,667.15)	10	19,872,236.56	17,945,086.79	90
REVENUE OVER/(UNDER) EXPENDITURE	(204,652.08)	(305,842.02)	101,189.94	(204,652.08)	(305,842.02)	101,189.94		(3,670,516.56)	(32,424,309.10)	

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Contract Services	318,933.27	298,303.53	20,629.74	318,933.27	298,303.53	20,629.74	9	3,581,075.00	(3,262,141.73)	91
Other Operating Revenue	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Other Non-Operating	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Interest and Investment Earnings	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	318,933.27	298,303.53	20,629.74	318,933.27	298,303.53	20,629.74	9	3,581,075.00	(3,262,141.73)	91
EXPENSE SUMMARY										
Salaries	90,175.44	102,525.54	12,350.10	90,175.44	102,525.54	12,350.10	7	1,230,738.52	(1,140,563.08)	93
Benefits	57,776.50	40,540.54	(17,235.96)	57,776.50	40,540.54	(17,235.96)	12	486,656.48	(428,879.98)	88
Management and Adminstrative	747.17	5,896.26	5,149.09	747.17	5,896.26	5,149.09	1	70,784.00	(70,036.83)	99
Professional Services	0.00	4,791.73	4,791.73	0.00	4,791.73	4,791.73	0	57,524.00	(57,524.00)	100
Contract Services - Labor	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Services and Supplies	38,034.86	35,737.88	(2,296.98)	38,034.86	35,737.88	(2,296.98)	9	428,970.00	(390,935.14)	91
Permits, Fees & Other	20.96	3,203.70	3,182.74	20.96	3,203.70	3,182.74	0	38,460.00	(38,439.04)	100
Leases and Rentals	815.75	304.20	(511.55)	815.75	304.20	(511.55)	22	3,652.00	(2,836.25)	78
Utilities	5,689.86	5,825.80	135.94	5,689.86	5,825.80	135.94	8	69,938.00	(64,248.14)	92
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Depreciation and Amortization	14,071.54	14,764.28	692.74	14,071.54	14,764.28	692.74	8	177,297.00	(163,225.46)	92
Equipment Expenses	1,075.03	7,292.91	6,217.88	1,075.03	7,292.91	6,217.88	1	87,550.00	(86,474.97)	99
Interfund Transfers In	49,555.51	58,560.52	9,005.01	49,555.51	58,560.52	9,005.01	7	702,979.44	(653,423.93)	93
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENSE	257,962.62	279,443.36	21,480.74	257,962.62	279,443.36	21,480.74	8	3,354,549.44	3,096,586.82	92
REVENUE OVER/(UNDER) EXPENDITURE	60,970.65	18,860.17	42,110.48	60,970.65	18,860.17	42,110.48		226,525.56	(6,358,728.55)	

Item# 14

Budget Variance Report **As Of: 07/31/2026**

Fund: 19 - Overhead Fund

	CURRENT MONTH			YEAR TO DATE				ANNUAL BUDGET		
	ACTUAL	BUDGETED	VARIANCE	ACTUAL	BUDGETED	VARIANCE	%	TOTAL	REMAINING	%
REVENUE SUMMARY										
Contract Services	4,496.20	5,860.73	(1,364.53)	4,496.20	5,860.73	(1,364.53)	6	70,357.00	(65,860.80)	94
Other Operating Revenue	0.00	885.50	(885.50)	0.00	885.50	(885.50)	0	10,626.00	(10,626.00)	100
Other Non-Operating	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Interest and Investment Earnings	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUE	4,496.20	6,746.23	(2,250.03)	4,496.20	6,746.23	(2,250.03)	6	80,983.00	(76,486.80)	94
EXPENSE SUMMARY										
Salaries	90,160.92	119,673.03	29,512.11	90,160.92	119,673.03	29,512.11	6	1,436,583.38	(1,346,422.46)	94
Benefits	28,132.73	35,746.35	7,613.62	28,132.73	35,746.35	7,613.62	7	429,104.62	(400,971.89)	93
Management and Adminstrative	30,506.08	14,082.88	(16,423.20)	30,506.08	14,082.88	(16,423.20)	18	169,063.00	(138,556.92)	82
Professional Services	9,275.08	15,694.02	6,418.94	9,275.08	15,694.02	6,418.94	5	188,398.00	(179,122.92)	95
Services and Supplies	124.24	2,418.25	2,294.01	124.24	2,418.25	2,294.01	0	29,031.00	(28,906.76)	100
Permits, Fees & Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
Leases and Rentals	0.00	192.83	192.83	0.00	192.83	192.83	0	2,315.00	(2,315.00)	100
Utilities	2,625.06	1,738.46	(886.60)	2,625.06	1,738.46	(886.60)	13	20,870.00	(18,244.94)	87
Depreciation and Amortization	1,945.84	2,596.96	651.12	1,945.84	2,596.96	651.12	6	31,176.00	(29,230.16)	94
Equipment Expenses	0.00	128.69	128.69	0.00	128.69	128.69	0	1,545.00	(1,545.00)	100
Interfund Transfers In	(158,273.75)	(187,045.52)	(28,771.77)	(158,273.75)	(187,045.52)	(28,771.77)	7	(2,245,355.00)	2,087,081.25	93
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENSE	4,496.20	5,225.95	729.75	4,496.20	5,225.95	729.75	7	62,731.00	58,234.80	93
REVENUE OVER/(UNDER) EXPENDITURE	0.00	1,520.28	(1,520.28)	0.00	1,520.28	(1,520.28)		18,252.00	(134,721.60)	