

**VENTURA REGIONAL SANITATION DISTRICT**

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For Eleven Months Ending May 31, 2021

Description	Adjusted Budget		Apr 30, 2021		May 31, 2021		FY21 YTD		FY21 YTD		Prior FY20 YTD		Current FY21	
	Adopted Budget	Adjustments	Budget	Variance	Budget	Variance	Budget	Actual	Actual	Variance	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>														
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ (169,982)	\$ 1,858,287	\$ 1,688,304	\$ (169,982)	\$ 20,509,509	\$ 21,331,387	\$ 821,877	\$ 20,079,174	\$ 21,331,387	\$ 1,252,213	
Revenue - Other	228,998	-	228,998	(21,432)	27,601	6,169	(21,432)	209,914	168,541	(41,374)	1,776,598	168,541	(1,608,057)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	209,914	1,103	1,103	583,670	1,103	(582,567)	
<b>Total operating revenues</b>	<b>22,535,081</b>	<b>67,927</b>	<b>22,603,008</b>	<b>(191,414)</b>	<b>1,885,887</b>	<b>1,694,473</b>	<b>(191,414)</b>	<b>20,719,424</b>	<b>21,501,031</b>	<b>781,607</b>	<b>22,439,442</b>	<b>21,501,031</b>	<b>(938,411)</b>	
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	(5,220)	1,088,346	1,083,126	(5,220)	10,485,296	9,226,948	(1,258,347)	9,189,977	9,226,948	36,971	
Management and administrative	829,197	(150,000)	679,197	13,713	14,899	28,612	13,713	622,597	507,858	(114,739)	477,536	507,858	30,322	
Operating materials and supplies	2,707,930	15,800	2,723,730	82,369	163,650	246,019	82,369	2,496,752	2,371,181	(125,571)	2,936,225	2,371,181	(565,043)	
Contract services - labor	82,000	48,267	130,267	-	-	-	-	119,411	254,312	134,901	78,241	254,312	176,072	
Professional services	1,939,844	30,700	1,970,544	26,116	122,286	148,403	26,116	1,806,332	1,592,519	(213,813)	4,358,283	1,592,519	(2,765,764)	
Facility maintenance	1,065,595	-	1,065,595	20,430	55,594	76,024	20,430	976,796	887,860	(88,936)	1,002,060	887,860	(114,200)	
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(14,487)	(14,487)	(40,256)	(25,769)	(532,570)	(385,311)	147,259	(1,305,817)	(385,311)	920,506	
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	(155,321)	213,791	58,470	(155,321)	1,643,714	1,292,029	(351,684)	1,460,601	1,292,029	(168,572)	
<b>Total operating expenses</b>	<b>18,967,951</b>	<b>172,609</b>	<b>19,140,560</b>	<b>(43,683)</b>	<b>1,644,079</b>	<b>1,600,396</b>	<b>(43,683)</b>	<b>17,618,328</b>	<b>15,747,398</b>	<b>(1,870,930)</b>	<b>18,197,106</b>	<b>15,747,398</b>	<b>(2,449,708)</b>	
<b>Operating income(loss) before depreciation</b>	<b>3,567,129</b>	<b>(104,682)</b>	<b>3,462,447</b>	<b>(147,732)</b>	<b>241,809</b>	<b>94,077</b>	<b>(147,732)</b>	<b>3,101,096</b>	<b>5,753,633</b>	<b>2,652,537</b>	<b>4,242,336</b>	<b>5,753,633</b>	<b>1,511,297</b>	
Depreciation and amortization	3,849,531	-	3,849,531	(22)	320,892	320,870	(22)	3,528,737	3,565,094	36,358	3,846,132	3,565,094	(281,037)	
<b>Operating income(loss)</b>	<b>(282,402)</b>	<b>(104,682)</b>	<b>(387,084)</b>	<b>(147,710)</b>	<b>(79,083)</b>	<b>(226,793)</b>	<b>(147,710)</b>	<b>(427,641)</b>	<b>2,188,538</b>	<b>2,616,179</b>	<b>396,204</b>	<b>2,188,538</b>	<b>1,792,334</b>	
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	607,140	-	607,140	(6,623)	50,433	43,810	(6,623)	556,545	725,389	168,844	1,023,498	725,389	(298,108)	
Gain(loss) on sales and/or disposals of asset:	-	-	-	(29,868)	(1,544)	(31,412)	(29,868)	(385,397)	(263,868)	121,529	(322,798)	(263,868)	(58,930)	
Debt service interest expense	(420,433)	-	(420,433)	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	330	2,564	2,894	330	35,726	31,399	(4,327)	34,498	31,399	(3,099)	
Other, net	38,974	-	38,974	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>225,681</b>	<b>-</b>	<b>225,681</b>	<b>(36,161)</b>	<b>51,453</b>	<b>15,292</b>	<b>(36,161)</b>	<b>206,874</b>	<b>492,920</b>	<b>286,046</b>	<b>736,784</b>	<b>492,920</b>	<b>(243,863)</b>	
Overhead cost allocation - CA	4,838,150	-	4,838,150	56,159	372,086	428,245	56,159	4,434,971	3,548,639	(886,332)	4,876,069	3,548,639	(1,327,430)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	(2,338)	37,823	35,485	(2,338)	267,108	650,945	383,836	865,559	650,945	(214,615)	
Intra-department labor transfer	291,391	-	291,391	14	1,960	14	14	1,797	153	(1,644)	576	153	(423)	
Landfill processing fee transfer	1,960	-	1,960	(1,603)	273,637	272,035	(1,603)	2,961,971	3,022,531	60,561	3,139,747	3,022,531	117,215	
ISF Fleet Use	3,231,241	-	3,231,241	52,233	683,546	735,779	52,233	7,665,847	7,222,268	(443,579)	8,881,952	7,222,268	(1,659,683)	
<b>Total transfers in</b>	<b>8,362,742</b>	<b>-</b>	<b>8,362,742</b>	<b>(56,159)</b>	<b>(372,086)</b>	<b>(428,245)</b>	<b>(56,159)</b>	<b>(4,434,971)</b>	<b>(3,548,639)</b>	<b>886,332</b>	<b>(4,876,069)</b>	<b>(3,548,639)</b>	<b>1,327,430</b>	
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	2,317	(37,802)	(35,485)	2,317	(267,108)	(642,775)	(375,666)	(865,559)	(642,775)	222,785	
Due to post closed landfills	-	-	-	(14)	-	(14)	(14)	(1,797)	(153)	1,644	(576)	(153)	423	
Utility transfer	(291,391)	-	(291,391)	(14)	1,960	14	(14)	1,797	153	(1,644)	(576)	(153)	423	
Intra-department labor transfer	(1,960)	-	(1,960)	1,603	(273,637)	(272,035)	1,603	(2,961,971)	(3,022,531)	(60,561)	(3,139,747)	(3,022,531)	117,215	
Landfill processing fee transfer	(3,231,241)	-	(3,231,241)	8,597	(53,748)	(45,152)	8,597	(488,426)	(589,019)	(100,593)	(495,778)	(589,019)	(93,241)	
ISF Fleet Use	(532,828)	-	(532,828)	(43,658)	(737,273)	(780,931)	(43,658)	(8,154,273)	(7,803,117)	351,156	(9,377,730)	(7,803,117)	(1,574,613)	
Provision for landfill closure/postclosure	(8,895,570)	-	(8,895,570)	8,576	(53,727)	(45,152)	8,576	(488,426)	(580,849)	(92,423)	(495,778)	(580,849)	(85,071)	
<b>Total transfers out</b>	<b>(532,828)</b>	<b>-</b>	<b>(532,828)</b>	<b>(27,585)</b>	<b>(2,275)</b>	<b>(29,860)</b>	<b>(27,585)</b>	<b>(281,551)</b>	<b>(87,928)</b>	<b>193,623</b>	<b>241,006</b>	<b>(87,928)</b>	<b>(328,934)</b>	
<b>Net transfers</b>	<b>(307,147)</b>	<b>-</b>	<b>(307,147)</b>	<b>(175,295)</b>	<b>(81,358)</b>	<b>(256,653)</b>	<b>(175,295)</b>	<b>(709,193)</b>	<b>2,100,610</b>	<b>2,809,802</b>	<b>637,210</b>	<b>2,100,610</b>	<b>1,463,400</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(589,549)</b>	<b>(104,682)</b>	<b>(694,231)</b>	<b>67,133</b>	<b>7,590</b>	<b>74,723</b>	<b>67,133</b>	<b>7,016,963</b>	<b>785,948</b>	<b>(6,231,015)</b>	<b>2,721,191</b>	<b>785,948</b>	<b>(1,935,243)</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>(242,428)</b>	<b>(88,948)</b>	<b>(331,376)</b>	<b>(242,428)</b>	<b>(7,726,156)</b>	<b>1,314,662</b>	<b>\$ 9,040,817</b>	<b>\$ (2,083,981)</b>	<b>\$ 1,314,662</b>	<b>\$ 3,398,643</b>	
Capital expenditures	1,643,415	6,011,454	7,654,869	67,133	7,590	74,723	67,133	7,016,963	785,948	(6,231,015)	2,721,191	785,948	(1,935,243)	
Capital expenditures - contra	(2,232,964)	(6,116,136)	(8,349,100)	(242,428)	(88,948)	(331,376)	(242,428)	(7,726,156)	1,314,662	\$ 9,040,817	\$ (2,083,981)	\$ 1,314,662	\$ 3,398,643	
<b>Change in net assets</b>	<b>\$ (589,549)</b>	<b>\$ 6,011,454</b>	<b>\$ 7,654,869</b>	<b>\$ (242,428)</b>	<b>\$ (88,948)</b>	<b>\$ (331,376)</b>	<b>\$ (242,428)</b>	<b>\$ (7,726,156)</b>	<b>\$ 1,314,662</b>	<b>\$ 9,040,817</b>	<b>\$ (2,083,981)</b>	<b>\$ 1,314,662</b>	<b>\$ 3,398,643</b>	

**VENTURA REGIONAL SANITATION DISTRICT**

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For Eleven Months Ending May 31, 2021

Item # 10

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021			FY21 YTD			FY20 YTD			Variance	
				Apr 30, 2021	May 31, 2021	Variance	Budget	Actual	Variance	Actual	Actual	Variance		
<b>Operating revenues:</b>														
Revenue - Trade	\$ 22,306,083	\$ 67,927	\$ 22,374,010	\$ 1,858,287	\$ 1,688,304	\$ (169,982)	\$ 20,509,509	\$ 21,331,387	\$ 821,877	\$ 20,079,174	\$ 21,331,387	\$ 1,252,213		
Revenue - Other	228,998	-	228,998	27,601	6,169	(21,432)	209,914	168,541	(41,374)	1,776,598	168,541	(1,608,057)		
Reimb from Outside Agencies	-	-	-	-	-	-	-	1,103	1,103	583,670	1,103	(582,567)		
<b>Total operating revenues</b>	<b>22,535,081</b>	<b>67,927</b>	<b>22,603,008</b>	<b>1,885,887</b>	<b>1,694,473</b>	<b>(191,414)</b>	<b>20,719,424</b>	<b>21,501,031</b>	<b>781,607</b>	<b>22,439,442</b>	<b>21,501,031</b>	<b>(938,411)</b>		
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	11,127,728	231,342	11,359,070	1,088,346	1,083,126	(5,220)	10,485,296	9,226,948	(1,258,347)	9,189,977	9,226,948	36,971		
Management and administrative	829,197	(150,000)	679,197	14,899	28,612	13,713	622,597	507,858	(114,739)	477,536	507,858	30,322		
Operating materials and supplies	2,707,930	15,800	2,723,730	163,650	246,019	82,369	2,496,752	2,371,181	(125,571)	2,936,225	2,371,181	(665,043)		
Contract services - labor	82,000	48,267	130,267	-	-	-	119,411	254,312	134,901	78,241	254,312	176,072		
Professional services	1,939,844	30,700	1,970,544	122,286	148,403	26,116	1,806,332	1,592,519	(213,813)	4,358,283	1,592,519	(2,765,764)		
Facility maintenance	1,065,595	-	1,065,595	55,594	76,024	20,430	976,796	887,860	(88,935)	1,002,060	887,860	(114,200)		
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(14,487)	(40,256)	(25,769)	(532,570)	(385,311)	147,259	(1,305,817)	(385,311)	920,506		
Permit, Fees & Other	1,796,642	(3,500)	1,793,142	213,791	58,470	(155,321)	1,643,714	1,292,029	(351,684)	1,460,601	1,292,029	(168,572)		
<b>Total operating expenses</b>	<b>18,967,951</b>	<b>172,609</b>	<b>19,140,560</b>	<b>1,644,079</b>	<b>1,600,396</b>	<b>(43,683)</b>	<b>17,618,328</b>	<b>15,747,398</b>	<b>(1,870,930)</b>	<b>18,197,106</b>	<b>15,747,398</b>	<b>(2,449,708)</b>		
<b>Operating income(loss) before depreciation</b>	<b>3,567,129</b>	<b>(104,682)</b>	<b>3,462,447</b>	<b>241,809</b>	<b>94,077</b>	<b>(147,732)</b>	<b>3,101,096</b>	<b>5,753,633</b>	<b>2,652,537</b>	<b>4,242,336</b>	<b>5,753,633</b>	<b>1,511,297</b>		
Depreciation and amortization	3,849,531	-	3,849,531	320,892	320,870	(22)	3,528,737	3,565,094	36,358	3,846,132	3,565,094	(281,037)		
<b>Operating income(loss)</b>	<b>(282,402)</b>	<b>(104,682)</b>	<b>(387,084)</b>	<b>(79,083)</b>	<b>(226,793)</b>	<b>(147,710)</b>	<b>(427,641)</b>	<b>2,188,538</b>	<b>2,616,179</b>	<b>396,204</b>	<b>2,188,538</b>	<b>1,792,334</b>		
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	607,140	-	607,140	50,433	43,810	(6,623)	556,545	725,389	168,844	1,023,498	725,389	(298,108)		
Gain(loss) on sales and/or disposals of asset	(420,433)	-	(420,433)	(1,544)	(31,412)	(29,868)	(385,397)	(263,868)	121,529	(322,798)	(263,868)	58,930		
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-		
Grant revenue	38,974	-	38,974	2,564	2,894	330	35,726	31,399	(4,327)	34,498	31,399	(3,099)		
Other, net	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total non-operating revenues(expenses) before transfers</b>	<b>225,681</b>	<b>-</b>	<b>225,681</b>	<b>51,453</b>	<b>15,292</b>	<b>(36,161)</b>	<b>206,874</b>	<b>492,920</b>	<b>286,046</b>	<b>736,784</b>	<b>492,920</b>	<b>(243,863)</b>		
Overhead cost allocation - CA	4,838,150	-	4,838,150	372,086	428,245	56,159	4,434,971	3,548,639	(886,332)	4,876,069	3,548,639	(1,327,430)		
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	291,391	-	291,391	37,823	35,485	(2,338)	267,108	650,945	383,836	865,559	650,945	(214,615)		
Landfill processing fee transfer	1,960	-	1,960	14	14	-	1,797	153	(1,644)	576	153	(423)		
ISF Fleet Use	3,231,241	-	3,231,241	273,637	272,035	(1,603)	2,961,971	3,022,531	60,561	3,139,747	3,022,531	(117,215)		
<b>Total transfers in</b>	<b>8,362,742</b>	<b>-</b>	<b>8,362,742</b>	<b>683,546</b>	<b>735,779</b>	<b>52,233</b>	<b>7,665,847</b>	<b>7,222,268</b>	<b>(443,579)</b>	<b>8,881,952</b>	<b>7,222,268</b>	<b>(1,659,683)</b>		
Overhead cost allocation - CA	(4,838,150)	-	(4,838,150)	(372,086)	(428,245)	(56,159)	(4,434,971)	(3,548,639)	886,332	(4,876,069)	(3,548,639)	1,327,430		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	(291,391)	-	(291,391)	(37,802)	(35,485)	2,317	(267,108)	(642,775)	(375,666)	(865,559)	(642,775)	222,785		
Landfill processing fee transfer	(1,960)	-	(1,960)	(14)	(14)	-	(1,797)	(153)	1,644	(576)	(153)	423		
ISF Fleet Use	(3,231,241)	-	(3,231,241)	(273,637)	(272,035)	1,603	(2,961,971)	(3,022,531)	(60,561)	(3,139,747)	(3,022,531)	117,215		
Provision for landfill closure/postclosure	(532,828)	-	(532,828)	(53,748)	(45,152)	8,597	(488,426)	(589,019)	(100,593)	(495,778)	(589,019)	(93,241)		
<b>Total transfers out</b>	<b>(8,895,570)</b>	<b>-</b>	<b>(8,895,570)</b>	<b>(737,273)</b>	<b>(780,931)</b>	<b>(43,658)</b>	<b>(8,154,273)</b>	<b>(7,803,117)</b>	<b>351,156</b>	<b>(9,377,730)</b>	<b>(7,803,117)</b>	<b>1,574,613</b>		
<b>Net transfers</b>	<b>(532,828)</b>	<b>-</b>	<b>(532,828)</b>	<b>(53,727)</b>	<b>(45,152)</b>	<b>8,576</b>	<b>(488,426)</b>	<b>(580,849)</b>	<b>(92,423)</b>	<b>(495,778)</b>	<b>(580,849)</b>	<b>(85,071)</b>		
<b>Total non-operating revenues(expenses), net</b>	<b>(307,147)</b>	<b>-</b>	<b>(307,147)</b>	<b>(2,275)</b>	<b>(29,860)</b>	<b>(27,585)</b>	<b>(281,551)</b>	<b>(87,928)</b>	<b>193,623</b>	<b>241,006</b>	<b>(87,928)</b>	<b>(328,934)</b>		
<b>Change in net assets before capital expenditures</b>	<b>(589,549)</b>	<b>(104,682)</b>	<b>(694,231)</b>	<b>(81,358)</b>	<b>(256,653)</b>	<b>(175,295)</b>	<b>(709,193)</b>	<b>2,100,610</b>	<b>2,809,802</b>	<b>637,210</b>	<b>2,100,610</b>	<b>1,463,400</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>(589,549)</b>	<b>(104,682)</b>	<b>(694,231)</b>	<b>(81,358)</b>	<b>(256,653)</b>	<b>(175,295)</b>	<b>(709,193)</b>	<b>2,100,610</b>	<b>2,809,802</b>	<b>637,210</b>	<b>2,100,610</b>	<b>1,463,400</b>		

**VENTURA REGIONAL SANITATION DISTRICT**

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Apr 30, 2021	May 31, 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	-	-	-	22,917	-	(22,917)	-	-	-
Operating materials and supplies	688,546	666,557	1,355,103	1,621	28,000	26,379	1,242,178	248,942	(993,235)	2,224,840	248,942	(1,975,897)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	894,605	5,336,797	6,231,402	5,969	46,723	40,753	5,712,119	484,046	(5,228,073)	482,529	484,046	1,517
Facility maintenance	-	-	-	-	-	-	-	1,303	1,303	1,898	1,303	(595)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	35,264	8,100	43,364	-	-	-	39,750	51,657	11,906	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>7,590</b>	<b>74,723</b>	<b>67,133</b>	<b>7,016,963</b>	<b>785,948</b>	<b>(6,231,015)</b>	<b>2,721,191</b>	<b>785,948</b>	<b>(1,935,243)</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,643,415)</b>	<b>(6,011,454)</b>	<b>(7,654,869)</b>	<b>(7,590)</b>	<b>(74,723)</b>	<b>(67,133)</b>	<b>(7,016,963)</b>	<b>(785,948)</b>	<b>6,231,015</b>	<b>(2,721,191)</b>	<b>(785,948)</b>	<b>1,935,243</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>(7,590)</b>	<b>(74,723)</b>	<b>(67,133)</b>	<b>(7,016,963)</b>	<b>(785,948)</b>	<b>6,231,015</b>	<b>(2,721,191)</b>	<b>(785,948)</b>	<b>1,935,243</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>	-	-	-	-	-	-	-	-	-	-	-	-
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>	-	-	-	-	-	-	-	-	-	-	-	-
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>Net transfers</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses), net</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>(7,590)</b>	<b>(74,723)</b>	<b>(67,133)</b>	<b>(7,016,963)</b>	<b>(785,948)</b>	<b>6,231,015</b>	<b>(2,721,191)</b>	<b>(785,948)</b>	<b>1,935,243</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Change in net assets</b>	<b>\$ (1,643,415)</b>	<b>\$ (6,011,454)</b>	<b>\$ (7,654,869)</b>	<b>\$ (7,590)</b>	<b>\$ (74,723)</b>	<b>\$ (67,133)</b>	<b>\$ (7,016,963)</b>	<b>\$ (785,948)</b>	<b>\$ 6,231,015</b>	<b>\$ (2,721,191)</b>	<b>\$ (785,948)</b>	<b>\$ 1,935,243</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Central Administration

Statement of Revenues, Expenses and Change in Net Assets  
For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Apr 30, 2021	May 31, 2021	Variance	FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20 YTD Actual	Current FY21 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ 1,203,594	\$ (11,730)	\$ 1,191,864	\$ 94,160	\$ 108,254	\$ 14,094	\$ 1,092,542	\$ 1,067,907	\$ (24,635)	\$ 1,302,825	\$ 1,067,907	\$ (234,918)
Revenue - Other	-	-	-	-	0	0	-	4,158	4,158	5,539	4,158	(1,381)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>1,203,594</b>	<b>(11,730)</b>	<b>1,191,864</b>	<b>94,160</b>	<b>108,254</b>	<b>14,094</b>	<b>1,092,542</b>	<b>1,072,065</b>	<b>(20,478)</b>	<b>1,308,364</b>	<b>1,072,065</b>	<b>(236,299)</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	2,684,088	253,342	2,937,430	298,515	316,038	17,524	2,711,474	2,449,263	(262,211)	2,431,213	2,449,263	18,050
Management and administrative	454,037	(150,000)	304,037	13,897	23,478	9,581	278,701	146,806	(131,894)	247,228	146,806	(100,422)
Operating materials and supplies	65,658	-	65,658	2,941	2,817	(124)	60,187	29,874	(30,313)	47,238	29,874	(17,364)
Contract services - labor	25,000	-	25,000	-	-	-	22,917	-	(22,917)	-	-	-
Professional services	622,299	-	622,299	8,188	46,484	38,296	570,440	293,134	(277,306)	405,250	293,134	(112,116)
Facility maintenance	215,585	-	215,585	17,471	17,370	(102)	197,620	191,630	(5,989)	181,432	191,630	10,198
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	152,303	(9,000)	143,303	4,410	4,403	(7)	131,361	90,243	(41,118)	131,025	90,243	(40,783)
<b>Total operating expenses</b>	<b>4,218,969</b>	<b>94,342</b>	<b>4,313,311</b>	<b>345,422</b>	<b>410,589</b>	<b>65,167</b>	<b>3,972,699</b>	<b>3,200,950</b>	<b>(771,748)</b>	<b>3,443,386</b>	<b>3,200,950</b>	<b>(242,436)</b>
<b>Operating income(loss) before depreciation</b>	<b>(3,015,375)</b>	<b>(106,072)</b>	<b>(3,121,447)</b>	<b>(251,261)</b>	<b>(302,335)</b>	<b>(51,074)</b>	<b>(2,880,156)</b>	<b>(2,128,885)</b>	<b>751,271</b>	<b>(2,135,022)</b>	<b>(2,128,885)</b>	<b>6,136</b>
Depreciation and amortization	57,228	-	57,228	4,974	4,974	-	52,459	54,718	2,259	68,917	54,718	(14,198)
<b>Operating income(loss)</b>	<b>(3,072,603)</b>	<b>(106,072)</b>	<b>(3,178,675)</b>	<b>(256,236)</b>	<b>(307,309)</b>	<b>(51,074)</b>	<b>(2,932,615)</b>	<b>(2,183,604)</b>	<b>749,012</b>	<b>(2,203,938)</b>	<b>(2,183,604)</b>	<b>20,334</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	11,698	-	11,698	15,240	13,248	(1,993)	10,723	40,575	29,851	276,858	40,575	(236,284)
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>15,240</b>	<b>13,248</b>	<b>(1,993)</b>	<b>10,723</b>	<b>40,575</b>	<b>29,851</b>	<b>276,858</b>	<b>40,575</b>	<b>(236,284)</b>
Overhead cost allocation - CA	3,949,056	-	3,949,056	297,935	354,094	56,159	3,619,968	2,732,978	(886,990)	3,856,226	2,732,978	(1,123,248)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	1,140	-	1,140	18,092	14,609	(3,483)	1,045	240,546	239,501	325,632	240,546	(85,086)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	5,680	-	5,680	48	172	124	5,207	881	(4,325)	3,391	881	(2,510)
<b>Total transfers in</b>	<b>3,955,876</b>	<b>-</b>	<b>3,955,876</b>	<b>316,074</b>	<b>368,874</b>	<b>52,800</b>	<b>3,626,220</b>	<b>2,974,405</b>	<b>(651,815)</b>	<b>4,185,249</b>	<b>2,974,405</b>	<b>(1,210,844)</b>
Overhead cost allocation - CA	(889,094)	-	(889,094)	(74,151)	(74,151)	-	(815,003)	(815,661)	(658)	(1,019,843)	(815,661)	204,182
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(393)	-	393	-	(9,455)	(9,455)	(10,749)	(9,455)	1,294
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(5,877)	-	(5,877)	(535)	(661)	(125)	(5,387)	(6,259)	(872)	(8,611)	(6,259)	2,352
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(894,971)</b>	<b>-</b>	<b>(894,971)</b>	<b>(75,079)</b>	<b>(74,812)</b>	<b>268</b>	<b>(820,390)</b>	<b>(831,375)</b>	<b>(10,985)</b>	<b>(1,039,203)</b>	<b>(831,375)</b>	<b>207,827</b>
<b>Net transfers</b>	<b>3,060,905</b>	<b>-</b>	<b>3,060,905</b>	<b>240,995</b>	<b>294,063</b>	<b>53,068</b>	<b>2,805,830</b>	<b>2,143,030</b>	<b>(662,800)</b>	<b>3,146,046</b>	<b>2,143,030</b>	<b>(1,003,017)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>3,072,603</b>	<b>-</b>	<b>3,072,603</b>	<b>256,235</b>	<b>307,310</b>	<b>51,075</b>	<b>2,816,553</b>	<b>2,183,604</b>	<b>(632,949)</b>	<b>3,422,905</b>	<b>2,183,604</b>	<b>(1,239,300)</b>
<b>Change in net assets before capital expenditures</b>	<b>(0)</b>	<b>(106,072)</b>	<b>(106,072)</b>	<b>(0)</b>	<b>1</b>	<b>1</b>	<b>(116,062)</b>	<b>0</b>	<b>116,063</b>	<b>1,218,966</b>	<b>0</b>	<b>(1,218,966)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>(0)</b>	<b>(106,072)</b>	<b>(106,072)</b>	<b>(0)</b>	<b>1</b>	<b>1</b>	<b>(116,062)</b>	<b>0</b>	<b>116,063</b>	<b>1,218,966</b>	<b>0</b>	<b>(1,218,966)</b>
<b>Change in net assets</b>	<b>(0)</b>	<b>(106,072)</b>	<b>(106,072)</b>	<b>(0)</b>	<b>1</b>	<b>1</b>	<b>(116,062)</b>	<b>0</b>	<b>116,063</b>	<b>1,218,966</b>	<b>0</b>	<b>(1,218,966)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets  
For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2021			FY21 YTD			FY20			Variance	
				Apr 30, 2021	May 31, 2021	May 31, 2021	Budget	Actual	Variance	YTD Actual	Actual	Variance		
<b>Operating revenues:</b>														
Revenue - Trade	\$ 6,803,463	\$ 79,657	\$ 6,883,120	\$ 478,645	\$ 490,219	\$ 11,574	\$ 6,309,527	\$ 6,082,299	\$ 5,795,837	\$ 6,082,299	\$ 286,462	\$ 6,082,299	\$ 6,082,299	\$ 286,462
Revenue - Other	10,626	-	10,626	3,969	3,969	-	9,741	44,723	10,320	44,723	34,982	44,723	44,723	34,403
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>6,814,089</b>	<b>79,657</b>	<b>6,893,746</b>	<b>482,613</b>	<b>494,187</b>	<b>11,574</b>	<b>6,319,267</b>	<b>6,127,021</b>	<b>5,806,156</b>	<b>6,127,021</b>	<b>(192,246)</b>	<b>6,127,021</b>	<b>6,127,021</b>	<b>320,865</b>
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	4,179,489	(12,000)	4,167,489	383,016	476,837	93,821	3,846,913	3,327,264	3,343,906	3,327,264	(519,649)	3,327,264	3,327,264	(16,642)
Management and administrative	100,041	-	100,041	28,598	3,979	(24,618)	91,704	84,066	40,022	84,066	(7,639)	84,066	84,066	44,044
Operating materials and supplies	684,448	20,000	704,448	50,382	36,871	(13,511)	645,744	626,575	717,559	626,575	(19,170)	717,559	626,575	(90,984)
Contract services - labor	2,000	38,267	40,267	-	-	-	36,911	37,107	13,638	37,107	196	37,107	37,107	23,469
Professional services	412,500	23,000	435,500	6,602	27,190	20,588	399,208	472,686	213,524	472,686	73,478	472,686	472,686	259,162
Facility maintenance	75,740	-	75,740	6,664	13,323	6,639	69,428	89,383	99,277	89,383	19,955	99,277	89,383	(9,893)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	123,916	5,000	128,916	2,745	(1,999)	(4,745)	118,173	130,330	126,474	130,330	12,157	126,474	130,330	3,856
<b>Total operating expenses</b>	<b>5,578,135</b>	<b>74,267</b>	<b>5,652,402</b>	<b>478,027</b>	<b>556,202</b>	<b>78,174</b>	<b>5,208,083</b>	<b>4,767,411</b>	<b>4,554,399</b>	<b>4,767,411</b>	<b>(440,672)</b>	<b>4,554,399</b>	<b>4,767,411</b>	<b>213,012</b>
<b>Operating income(loss) before depreciation</b>	<b>1,235,954</b>	<b>5,390</b>	<b>1,241,344</b>	<b>4,586</b>	<b>(62,014)</b>	<b>(66,600)</b>	<b>1,111,184</b>	<b>1,359,610</b>	<b>1,251,757</b>	<b>1,359,610</b>	<b>248,426</b>	<b>1,251,757</b>	<b>1,359,610</b>	<b>107,853</b>
Depreciation and amortization	156,967	-	156,967	13,306	13,306	-	143,886	146,661	147,469	146,661	2,774	147,469	146,661	(808)
<b>Operating income(loss)</b>	<b>1,078,987</b>	<b>5,390</b>	<b>1,084,377</b>	<b>(8,720)</b>	<b>(75,320)</b>	<b>(66,600)</b>	<b>967,298</b>	<b>1,212,949</b>	<b>1,104,288</b>	<b>1,212,949</b>	<b>245,652</b>	<b>1,104,288</b>	<b>1,212,949</b>	<b>108,661</b>
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	66,140	-	66,140	-	72	72	60,628	69,678	30,803	69,678	9,050	30,803	69,678	38,875
Gain(loss) on sales and/or disposals of asset	-	-	-	(129)	(133)	(4)	(30,652)	(25,357)	(28,882)	(25,357)	5,295	(28,882)	(25,357)	3,525
Debt service interest expense	(33,438)	-	(33,438)	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	35,726	31,399	34,498	31,399	(4,327)	34,498	31,399	(3,099)
Other, net	38,974	-	38,974	2,564	2,894	330	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>71,676</b>	<b>-</b>	<b>71,676</b>	<b>2,435</b>	<b>2,833</b>	<b>398</b>	<b>65,703</b>	<b>75,720</b>	<b>36,420</b>	<b>75,720</b>	<b>10,017</b>	<b>36,420</b>	<b>75,720</b>	<b>39,300</b>
Overhead cost allocation - CA	889,094	-	889,094	74,151	74,151	-	815,003	815,661	1,019,843	815,661	658	1,019,843	815,661	(204,182)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	266,051	-	266,051	19,181	16,661	(2,521)	243,880	345,975	415,542	345,975	102,095	415,542	345,975	(69,567)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	8,618	-	8,618	5,904	4,178	(1,727)	7,900	76,615	45,122	76,615	68,716	45,122	76,615	31,494
<b>Total transfers in</b>	<b>1,163,763</b>	<b>-</b>	<b>1,163,763</b>	<b>99,236</b>	<b>94,989</b>	<b>(4,247)</b>	<b>1,066,783</b>	<b>1,238,252</b>	<b>1,480,506</b>	<b>1,238,252</b>	<b>171,469</b>	<b>1,480,506</b>	<b>1,238,252</b>	<b>(242,255)</b>
Overhead cost allocation - CA	(1,399,569)	-	(1,399,569)	(101,298)	(120,392)	(19,094)	(1,282,938)	(929,213)	(1,430,715)	(929,213)	353,725	(1,430,715)	(929,213)	501,502
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(1,140)	-	(1,140)	(6,900)	(5,421)	1,480	(1,045)	(109,026)	(17,850)	(109,026)	(107,981)	(17,850)	(109,026)	(91,176)
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(684,237)	-	(684,237)	(58,145)	(58,144)	1	(627,217)	(640,113)	(467,829)	(640,113)	(12,896)	(467,829)	(640,113)	(172,284)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(2,084,946)</b>	<b>-</b>	<b>(2,084,946)</b>	<b>(166,344)</b>	<b>(183,957)</b>	<b>(17,613)</b>	<b>(1,911,201)</b>	<b>(1,678,352)</b>	<b>(1,916,394)</b>	<b>(1,678,352)</b>	<b>232,849</b>	<b>(1,916,394)</b>	<b>(1,678,352)</b>	<b>238,042</b>
<b>Net transfers</b>	<b>(921,183)</b>	<b>-</b>	<b>(921,183)</b>	<b>(67,108)</b>	<b>(88,968)</b>	<b>(21,860)</b>	<b>(844,418)</b>	<b>(440,100)</b>	<b>(435,887)</b>	<b>(440,100)</b>	<b>404,317</b>	<b>(435,887)</b>	<b>(440,100)</b>	<b>(4,213)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(849,507)</b>	<b>-</b>	<b>(849,507)</b>	<b>(64,673)</b>	<b>(86,135)</b>	<b>(21,462)</b>	<b>(778,715)</b>	<b>(364,380)</b>	<b>(399,468)</b>	<b>(364,380)</b>	<b>414,335</b>	<b>(399,468)</b>	<b>(364,380)</b>	<b>35,088</b>
<b>Change in net assets before capital expenditures</b>	<b>229,480</b>	<b>5,390</b>	<b>234,870</b>	<b>(73,393)</b>	<b>(161,455)</b>	<b>(88,063)</b>	<b>188,583</b>	<b>848,569</b>	<b>704,821</b>	<b>848,569</b>	<b>659,986</b>	<b>704,821</b>	<b>848,569</b>	<b>143,749</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>\$ (73,393)</b>	<b>\$ (161,455)</b>	<b>\$ (88,063)</b>	<b>\$ 188,583</b>	<b>\$ 848,569</b>	<b>\$ 704,821</b>	<b>\$ 848,569</b>	<b>\$ 659,986</b>	<b>\$ 704,821</b>	<b>\$ 848,569</b>	<b>\$ 143,749</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets  
For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	FY21 YTD			FY20			Variance
				Budget	Variance	Actual	Budget	Actual	Actual	
<b>Operating revenues:</b>										
Revenue - Trade	\$ 14,274,026	\$ -	\$ 14,274,026	\$ 1,285,481	\$ 1,089,206	\$ (196,275)	\$ 13,084,524	\$ 14,174,558	\$ 1,090,034	\$ 1,218,109
Revenue - Other	167,379	-	167,379	21,608	230	(21,378)	153,431	95,683	(57,748)	(16,209)
Reimb from Outside Agencies	-	-	-	-	-	-	1,103	1,103	1,103	(299,144)
<b>Total operating revenues</b>	<b>14,441,405</b>	<b>-</b>	<b>14,441,405</b>	<b>1,307,089</b>	<b>1,089,437</b>	<b>(217,653)</b>	<b>13,237,954</b>	<b>14,271,343</b>	<b>1,033,389</b>	<b>902,756</b>
<b>Operating expenses:</b>										
Salaries, benefits and contract labor	3,826,743	(10,000)	3,816,743	365,180	261,478	(103,702)	3,523,147	3,120,953	(403,025)	(831)
Management and administrative	76,596	-	76,596	(13,207)	1,154	14,362	70,213	62,862	(7,351)	38,079
Operating materials and supplies	1,277,224	(4,200)	1,273,024	54,146	127,045	72,899	1,166,938	1,114,762	(52,176)	(254,935)
Contract services - labor	30,000	10,000	40,000	-	-	-	36,667	183,743	147,076	142,574
Professional services	712,579	2,700	715,279	104,937	60,416	(44,521)	655,672	714,786	59,114	(37,674)
Facility maintenance	332,970	-	332,970	18,783	7,657	(11,125)	305,223	258,030	(47,193)	(77,876)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	1,438,313	500	1,438,813	205,619	54,993	(150,626)	1,318,912	1,005,841	(313,071)	(88,601)
<b>Total operating expenses</b>	<b>7,694,425</b>	<b>(1,000)</b>	<b>7,693,425</b>	<b>735,457</b>	<b>512,743</b>	<b>(222,713)</b>	<b>7,076,772</b>	<b>6,460,146</b>	<b>(616,627)</b>	<b>(279,265)</b>
<b>Operating income(loss) before depreciation</b>	<b>6,746,980</b>	<b>1,000</b>	<b>6,747,980</b>	<b>571,633</b>	<b>576,693</b>	<b>5,061</b>	<b>6,161,182</b>	<b>7,811,197</b>	<b>1,650,015</b>	<b>1,182,021</b>
Depreciation and amortization	2,559,876	-	2,559,876	218,455	218,455	-	2,346,553	2,405,154	58,601	55,231
<b>Operating income(loss)</b>	<b>4,187,104</b>	<b>1,000</b>	<b>4,188,104</b>	<b>353,178</b>	<b>358,239</b>	<b>5,061</b>	<b>3,814,629</b>	<b>5,406,043</b>	<b>1,591,414</b>	<b>1,126,791</b>
<b>Non-operating revenues(expenses):</b>										
Interest and investment earnings	350,665	-	350,665	20,279	17,286	(2,992)	321,443	417,398	95,955	(13,489)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(282,911)	-	(282,911)	(438)	(453)	(15)	(259,335)	(157,721)	101,614	23,533
Grant revenue	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>67,754</b>	<b>-</b>	<b>67,754</b>	<b>19,841</b>	<b>16,833</b>	<b>(3,007)</b>	<b>62,108</b>	<b>259,678</b>	<b>197,570</b>	<b>10,043</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	550	-	(550)	-	56,358	56,358	(50,508)
Landfill processing fee transfer	1,960	-	1,960	-	14	14	1,797	153	(1,644)	(423)
ISF Fleet Use	3,060	-	3,060	-	-	-	2,805	-	(2,805)	-
<b>Total transfers in</b>	<b>5,020</b>	<b>-</b>	<b>5,020</b>	<b>550</b>	<b>14</b>	<b>(536)</b>	<b>4,602</b>	<b>56,511</b>	<b>51,909</b>	<b>(50,931)</b>
Overhead cost allocation - CA	(2,549,487)	-	(2,549,487)	(196,637)	(233,702)	(37,065)	(2,337,030)	(1,803,765)	533,265	573,588
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-
Utility transfer	(227,268)	-	(227,268)	(22,086)	(22,227)	(141)	(208,329)	(392,846)	(184,517)	94,235
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(2,534,485)	-	(2,534,485)	(213,204)	(212,769)	435	(2,323,278)	(2,357,114)	(33,836)	283,874
ISF Fleet Use	(532,828)	-	(532,828)	(53,748)	(45,152)	8,597	(488,426)	(589,019)	(100,593)	(93,241)
Provision for landfill closure/postclosure	(5,844,068)	-	(5,844,068)	(485,676)	(513,850)	(28,174)	(5,357,062)	(5,142,743)	214,320	858,456
<b>Total transfers out</b>	<b>(5,839,048)</b>	<b>-</b>	<b>(5,839,048)</b>	<b>(485,126)</b>	<b>(513,835)</b>	<b>(28,709)</b>	<b>(5,352,461)</b>	<b>(5,086,232)</b>	<b>266,229</b>	<b>807,525</b>
<b>Net transfers</b>	<b>(5,771,294)</b>	<b>-</b>	<b>(5,771,294)</b>	<b>(465,285)</b>	<b>(497,002)</b>	<b>(31,717)</b>	<b>(5,290,353)</b>	<b>(4,826,554)</b>	<b>463,799</b>	<b>817,568</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(1,584,190)</b>	<b>1,000</b>	<b>(1,583,190)</b>	<b>(112,107)</b>	<b>(138,763)</b>	<b>(26,656)</b>	<b>(1,475,724)</b>	<b>579,489</b>	<b>2,055,213</b>	<b>1,944,359</b>
<b>Change in net assets before capital expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>Change in net assets</b>	<b>(1,584,190)</b>	<b>1,000</b>	<b>(1,583,190)</b>	<b>(112,107)</b>	<b>(138,763)</b>	<b>(26,656)</b>	<b>(1,475,724)</b>	<b>579,489</b>	<b>2,055,213</b>	<b>1,944,359</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Closed Landfills

**Statement of Revenues, Expenses and Change in Net Assets**

For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Apr. 30, 2021			May 31, 2021			FY21 YTD Budget	FY21 YTD Actual	Variance	Prior FY20		Current FY21 Actual	Variance
				\$	\$	\$	\$	\$	\$				\$	\$		
<b>Operating revenues:</b>																
Revenue - Trade	\$ 50,993	-	\$ 50,993	\$ 2,025	\$ 1,970	\$ (55)	\$ 46,743	\$ 23,978	\$ (22,765)	\$ 1,648,854	\$ 23,978	\$ (1,624,876)	\$ 283,422	\$ -	\$ (283,422)	
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>50,993</b>	<b>-</b>	<b>50,993</b>	<b>2,025</b>	<b>1,970</b>	<b>(55)</b>	<b>46,743</b>	<b>23,978</b>	<b>(22,765)</b>	<b>1,932,276</b>	<b>23,978</b>	<b>(1,908,299)</b>				
<b>Operating expenses:</b>																
Salaries, benefits and contract labor	106,138	-	106,138	2,054	3,318	1,264	97,974	32,667	(65,307)	-	32,667	32,667	-	32,667	32,667	32,667
Management and administrative	1,054	-	1,054	8,005	17,297	9,292	94,417	69,805	(24,612)	966	107	(107)	312,881	69,805	69,805	(243,076)
Operating materials and supplies	103,000	-	103,000	25,000	25,000	-	22,917	33,462	10,545	22,917	33,462	10,029	23,433	33,462	33,462	10,029
Contract services - labor	25,000	-	25,000	5,000	-	-	180,094	111,013	(69,082)	180,094	111,013	(2,875,875)	2,986,887	111,013	111,013	(2,875,875)
Professional services	191,467	-	196,467	2,559	14,313	11,754	83,875	27,380	(56,495)	83,875	27,380	(74,663)	102,043	27,380	27,380	(74,663)
Facility maintenance	91,500	-	91,500	141	1,806	1,665	532,570	(385,311)	147,259	532,570	(385,311)	920,506	(1,305,817)	(385,311)	(385,311)	920,506
Contra-Post Closure Expenses	(580,986)	-	(580,986)	(14,487)	(40,256)	(25,769)	70,226	64,961	(5,265)	70,226	64,961	3,405	61,556	64,961	64,961	3,405
Permit, Fees & Other	76,610	-	76,610	944	1,013	69	17,898	(46,023)	(63,921)	17,898	(46,023)	(2,227,114)	2,181,092	(46,023)	(46,023)	(2,227,114)
<b>Total operating expenses</b>	<b>13,783</b>	<b>5,000</b>	<b>18,783</b>	<b>(784)</b>	<b>(2,511)</b>	<b>(1,727)</b>	<b>17,898</b>	<b>(46,023)</b>	<b>(63,921)</b>	<b>2,181,092</b>	<b>(46,023)</b>	<b>(2,227,114)</b>				
<b>Operating income(loss) before depreciation</b>	<b>37,209</b>	<b>(5,000)</b>	<b>32,209</b>	<b>2,808</b>	<b>4,481</b>	<b>1,672</b>	<b>28,845</b>	<b>70,001</b>	<b>41,156</b>	<b>(248,815)</b>	<b>70,001</b>	<b>318,816</b>				
Depreciation and amortization	13,294	-	13,294	1,108	1,108	-	12,186	12,186	0	12,186	12,186	-	12,186	12,186	12,186	-
<b>Operating income(loss)</b>	<b>23,915</b>	<b>(5,000)</b>	<b>18,915</b>	<b>1,701</b>	<b>3,373</b>	<b>1,672</b>	<b>16,659</b>	<b>57,815</b>	<b>41,156</b>	<b>(261,001)</b>	<b>57,815</b>	<b>318,816</b>				
<b>Non-operating revenues(expenses):</b>																
Interest and investment earnings	173,637	-	173,637	14,914	13,204	(1,710)	159,167	197,739	38,571	284,936	197,739	(87,197)	197,739	197,739	197,739	(87,197)
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>14,914</b>	<b>13,204</b>	<b>(1,710)</b>	<b>159,167</b>	<b>197,739</b>	<b>38,571</b>	<b>284,936</b>	<b>197,739</b>	<b>(87,197)</b>				
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(22,274)	-	(22,274)	(624)	(3,569)	(2,946)	(20,418)	(46,470)	(26,052)	(232,874)	(46,470)	186,404	(232,874)	(46,470)	(46,470)	186,404
ISF Fleet Use	(6,642)	-	(6,642)	(1,752)	(461)	1,292	(6,089)	(19,046)	(12,957)	(22,320)	(19,046)	3,275	(22,320)	(19,046)	(19,046)	3,275
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(28,916)</b>	<b>-</b>	<b>(28,916)</b>	<b>(2,376)</b>	<b>(4,030)</b>	<b>(1,654)</b>	<b>(26,506)</b>	<b>(65,516)</b>	<b>(39,009)</b>	<b>(255,194)</b>	<b>(65,516)</b>	<b>189,679</b>				
<b>Net transfers</b>	<b>(28,916)</b>	<b>-</b>	<b>(28,916)</b>	<b>(2,376)</b>	<b>(4,030)</b>	<b>(1,654)</b>	<b>(26,506)</b>	<b>(65,516)</b>	<b>(39,009)</b>	<b>(255,194)</b>	<b>(65,516)</b>	<b>189,679</b>				
<b>Total non-operating revenues(expenses), net</b>	<b>144,721</b>	<b>-</b>	<b>144,721</b>	<b>12,539</b>	<b>9,174</b>	<b>(3,364)</b>	<b>132,661</b>	<b>132,223</b>	<b>(438)</b>	<b>29,742</b>	<b>132,223</b>	<b>102,481</b>				
<b>Change in net assets before capital expenditures</b>	<b>168,636</b>	<b>(5,000)</b>	<b>163,636</b>	<b>14,240</b>	<b>12,547</b>	<b>(1,692)</b>	<b>149,320</b>	<b>190,037</b>	<b>40,718</b>	<b>(231,260)</b>	<b>190,037</b>	<b>421,297</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>Change in net assets</b>	<b>\$ 168,636</b>	<b>\$ (5,000)</b>	<b>\$ 163,636</b>	<b>\$ 14,240</b>	<b>\$ 12,547</b>	<b>\$ (1,692)</b>	<b>\$ 149,320</b>	<b>\$ 190,037</b>	<b>\$ 40,718</b>	<b>\$ (231,260)</b>	<b>\$ 190,037</b>	<b>\$ 421,297</b>				

**VENTURA REGIONAL SANITATION DISTRICT**  
 Biosolids & Microturbine Electrical Generation  
 Statement of Revenues, Expenses and Change in Net Assets  
 For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Apr 30, 2021		May 31, 2021		Variance	FY21 YTD		FY21 YTD		Variance
				Budget	Actual	Budget	Actual		Budget	Actual	Prior FY20 YTD Actual	Current FY21 Actual	
<b>Operating revenues:</b>													
Revenue - Trade	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 625	\$ 625	\$ -	\$ 625	\$ 6,623	\$ (16,293)	\$ 24,064	\$ 6,623	\$ (17,441)
Revenue - Other	-	-	-	-	-	-	-	-	-	-	(7)	-	7
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>625</b>	<b>625</b>	<b>-</b>	<b>625</b>	<b>6,623</b>	<b>(16,293)</b>	<b>24,058</b>	<b>6,623</b>	<b>(17,435)</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	-	-	-	-	-	-	-	-	13,191	13,191	21,068	13,191	(7,877)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	500	-	500	73	61	(12)	(12)	458	254	(204)	43,482	254	(43,228)
<b>Total operating expenses</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>73</b>	<b>61</b>	<b>(12)</b>	<b>(12)</b>	<b>458</b>	<b>13,446</b>	<b>12,988</b>	<b>69,888</b>	<b>13,446</b>	<b>(56,442)</b>
<b>Operating income(loss) before depreciation</b>	<b>24,500</b>	<b>-</b>	<b>24,500</b>	<b>(73)</b>	<b>564</b>	<b>637</b>	<b>637</b>	<b>22,458</b>	<b>(6,823)</b>	<b>(29,281)</b>	<b>(45,830)</b>	<b>(6,823)</b>	<b>39,008</b>
Depreciation and amortization	29,995	-	29,995	2,500	2,500	-	-	27,495	27,495	(0)	282,993	27,495	(255,497)
<b>Operating income(loss)</b>	<b>(5,495)</b>	<b>-</b>	<b>(5,495)</b>	<b>(2,572)</b>	<b>(1,935)</b>	<b>637</b>	<b>(2,925)</b>	<b>(5,037)</b>	<b>(34,318)</b>	<b>(29,281)</b>	<b>(328,823)</b>	<b>(34,318)</b>	<b>294,505</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)	(977)	(30,826)	(29,849)	(29,849)	(95,410)	(80,791)	14,620	(112,664)	(80,791)	31,873
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(104,084)</b>	<b>-</b>	<b>(104,084)</b>	<b>(977)</b>	<b>(30,826)</b>	<b>(29,849)</b>	<b>(29,849)</b>	<b>(95,410)</b>	<b>(80,791)</b>	<b>14,620</b>	<b>(112,651)</b>	<b>(80,791)</b>	<b>31,860</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	(48,158)	-	48,158
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>	<b>-</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	(48,158)	-	48,158
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	(1,960)	-	(1,960)	-	(14)	(14)	(14)	(1,797)	(153)	1,644	(576)	(153)	423
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(1,797)</b>	<b>(174)</b>	<b>1,623</b>	<b>(48,734)</b>	<b>(174)</b>	<b>48,560</b>
<b>Net transfers</b>	<b>(1,960)</b>	<b>-</b>	<b>(1,960)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(14)</b>	<b>(1,797)</b>	<b>(174)</b>	<b>1,623</b>	<b>(48,734)</b>	<b>(174)</b>	<b>48,560</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(106,044)</b>	<b>-</b>	<b>(106,044)</b>	<b>(977)</b>	<b>(30,841)</b>	<b>(29,863)</b>	<b>(29,863)</b>	<b>(97,207)</b>	<b>(80,965)</b>	<b>16,242</b>	<b>(161,385)</b>	<b>(80,965)</b>	<b>80,420</b>
<b>Change in net assets before capital expenditures</b>	<b>(111,539)</b>	<b>-</b>	<b>(111,539)</b>	<b>(3,550)</b>	<b>(32,776)</b>	<b>(29,226)</b>	<b>(29,226)</b>	<b>(102,244)</b>	<b>(115,283)</b>	<b>(13,039)</b>	<b>(490,208)</b>	<b>(115,283)</b>	<b>374,926</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>(111,539)</b>	<b>-</b>	<b>(111,539)</b>	<b>(3,550)</b>	<b>(32,776)</b>	<b>(29,226)</b>	<b>(29,226)</b>	<b>(102,244)</b>	<b>(115,283)</b>	<b>(13,039)</b>	<b>(490,208)</b>	<b>(115,283)</b>	<b>374,926</b>



**VENTURA REGIONAL SANITATION DISTRICT**  
ISF

Statement of Revenues, Expenses and Change in Net Assets  
For Eleven Months Ending May 31, 2021

Description	Adopted Budget	Adjustments	Adjusted Budget	Apr 30, 2021		May 31, 2021		Variance	FY21 YTD		Variance	Prior FY20		Current FY21 Actual	Variance
				Revenue	Expenses	Revenue	Expenses		Actual	Budget		Actual	YTD 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	39,581	25,455	(14,126)			305,788	293,632	(8,155)	293,906	297,632	3,727	
Management and administrative	197,469	-	197,469	(14,389)	-	14,389			181,013	214,125	33,111	160,205	214,125	53,920	
Operating materials and supplies	577,600	-	577,600	48,177	61,989	13,812			529,467	530,165	699	488,865	530,165	41,300	
Contract services - labor	-	-	-	-	-	-			-	-	-	-	-	-	
Professional services	1,000	-	1,000	-	-	-			917	900	(17)	-	900	900	
Facility maintenance	349,800	-	349,800	12,515	35,868	23,353			320,650	308,245	(12,405)	262,335	308,245	45,911	
Contra-Post Closure Expenses	-	-	-	-	-	-			-	-	-	-	-	-	
Permit, Fees & Other	5,000	-	5,000	-	-	-			4,583	400	(4,183)	3,620	400	(3,220)	
<b>Total operating expenses</b>	<b>1,462,139</b>	<b>-</b>	<b>1,462,139</b>	<b>85,884</b>	<b>123,312</b>	<b>37,428</b>			<b>1,342,418</b>	<b>1,351,468</b>	<b>9,050</b>	<b>1,208,930</b>	<b>1,351,468</b>	<b>142,538</b>	
<b>Operating income(loss) before depreciation</b>	<b>(1,462,139)</b>	<b>-</b>	<b>(1,462,139)</b>	<b>(85,884)</b>	<b>(123,312)</b>	<b>(37,428)</b>			<b>(1,342,418)</b>	<b>(1,351,468)</b>	<b>(9,050)</b>	<b>(1,208,930)</b>	<b>(1,351,468)</b>	<b>(142,538)</b>	
Depreciation and amortization	1,032,171	-	1,032,171	80,549	80,528	(22)			946,157	918,880	(27,277)	984,644	918,880	(65,764)	
<b>Operating income(loss)</b>	<b>(2,494,310)</b>	<b>-</b>	<b>(2,494,310)</b>	<b>(166,434)</b>	<b>(203,840)</b>	<b>(37,406)</b>			<b>(2,288,574)</b>	<b>(2,270,347)</b>	<b>18,227</b>	<b>(2,193,574)</b>	<b>(2,270,347)</b>	<b>(76,773)</b>	
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	5,000	-	5,000	-	-	-			4,583	-	(4,583)	-	-	-	
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>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>4,583</b>	<b>-</b>	<b>(4,583)</b>	<b>1,586</b>	<b>-</b>	<b>(1,586)</b>	
Overhead cost allocation - CA	-	-	-	-	-	-			-	-	-	-	-	-	
Due from post closure landfills	-	-	-	-	-	-			-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-			-	-	-	-	-	-	
Intra-department labor transfer	24,200	-	24,200	-	4,216	4,216			22,183	8,066	(14,117)	17,520	8,066	(9,454)	
Landfill processing fee transfer	-	-	-	-	-	-			-	-	-	-	-	-	
ISF Fleet Use	3,213,883	-	3,213,883	267,686	267,686	-			2,946,059	2,945,035	(1,025)	3,091,234	2,945,035	(146,199)	
<b>Total transfers in</b>	<b>3,238,083</b>	<b>-</b>	<b>3,238,083</b>	<b>267,686</b>	<b>271,902</b>	<b>4,216</b>			<b>2,968,243</b>	<b>2,953,101</b>	<b>(15,142)</b>	<b>3,108,754</b>	<b>2,953,101</b>	<b>(155,653)</b>	
Overhead cost allocation - CA	-	-	-	-	-	-			-	-	-	-	-	-	
Due to post closed landfills	-	-	-	-	-	-			-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-			-	-	-	-	-	-	
Intra-department labor transfer	(40,709)	-	(40,709)	(7,799)	(4,269)	3,530			(37,317)	(84,957)	(47,641)	(117,006)	(84,957)	32,049	
Landfill processing fee transfer	-	-	-	-	-	-			-	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-			-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-			-	-	-	-	-	-	
<b>Total transfers out</b>	<b>(40,709)</b>	<b>-</b>	<b>(40,709)</b>	<b>(7,799)</b>	<b>(4,269)</b>	<b>3,530</b>			<b>(37,317)</b>	<b>(84,957)</b>	<b>(47,641)</b>	<b>(117,006)</b>	<b>(84,957)</b>	<b>32,049</b>	
<b>Net transfers</b>	<b>3,197,374</b>	<b>-</b>	<b>3,197,374</b>	<b>259,887</b>	<b>267,633</b>	<b>7,746</b>			<b>2,930,926</b>	<b>2,868,144</b>	<b>(62,783)</b>	<b>2,991,748</b>	<b>2,868,144</b>	<b>(123,605)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>3,202,374</b>	<b>-</b>	<b>3,202,374</b>	<b>259,887</b>	<b>267,633</b>	<b>7,746</b>			<b>2,935,510</b>	<b>2,868,144</b>	<b>(67,366)</b>	<b>2,993,335</b>	<b>2,868,144</b>	<b>(125,191)</b>	
<b>Change in net assets before capital expenditures</b>	<b>708,064</b>	<b>-</b>	<b>708,064</b>	<b>93,453</b>	<b>63,793</b>	<b>(29,660)</b>			<b>646,935</b>	<b>597,796</b>	<b>(49,139)</b>	<b>799,760</b>	<b>597,796</b>	<b>(201,964)</b>	
Capital expenditures	-	-	-	-	-	-			-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-			-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>708,064</b>	<b>-</b>	<b>708,064</b>	<b>93,453</b>	<b>63,793</b>	<b>(29,660)</b>			<b>646,935</b>	<b>597,796</b>	<b>(49,139)</b>	<b>799,760</b>	<b>597,796</b>	<b>(201,964)</b>	
<b>Change in net assets</b>	<b>\$ 708,064</b>	<b>\$ -</b>	<b>\$ 708,064</b>	<b>\$ 93,453</b>	<b>\$ 63,793</b>	<b>\$ (29,660)</b>			<b>\$ 646,935</b>	<b>\$ 597,796</b>	<b>\$ (49,139)</b>	<b>\$ 799,760</b>	<b>\$ 597,796</b>	<b>\$ (201,964)</b>	

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