

**Chittenden Solid Waste District
Comparative Balance Sheet
End of Jun 2023 v End of Jun 2022**

	As of Jun 2023	As of Jun 2022	Variance	% Variance
Assets				
Current Assets				
Checking	\$5,483,104.38	\$10,966,041.16	(\$5,482,936.78)	-50.00%
Cash on Hand	\$2,500.00	\$2,550.00	(\$50.00)	-1.96%
Savings	\$4,399,401.29	\$4,347,836.52	\$51,564.77	1.19%
Investment	\$4,270,487.54	\$54,591.96	\$4,215,895.58	7,722.56%
Accounts Receivable	\$2,124,394.14	\$1,962,949.71	\$161,444.43	8.22%
Undeposited Funds	\$6,277.30	\$0.00	\$6,277.30	0.00%
Prepaid Expense	\$114,166.15	\$76,325.08	\$37,841.07	49.58%
Inventory Asset	\$209,650.83	\$404,233.63	(\$194,582.80)	-48.14%
Security Deposit	\$0.00	\$2,000.00	(\$2,000.00)	-100.00%
Total Current Assets	\$16,609,981.63	\$17,816,528.06	(\$1,206,546.43)	-6.77%
Fixed Assets				
Capital Assets	\$27,042,662.97	\$26,505,517.63	\$537,145.34	2.03%
Accumulated Depreciation	(\$13,967,813.71)	(\$13,111,455.32)	(\$856,358.39)	6.53%
Capital Assets in Progress	\$2,599,861.49	\$313,939.62	\$2,285,921.87	728.14%
Total Fixed Assets	\$15,674,710.75	\$13,708,001.93	\$1,966,708.82	14.35%
Total Assets	\$32,284,692.38	\$31,524,529.99	\$760,162.39	2.41%
Liabilities & Equity				
Current Liabilities				
Accounts Payable	\$781,666.97	\$532,327.60	\$249,339.37	46.84%
Credit Card	\$7,992.80	\$4,203.88	\$3,788.92	90.13%
Current Liabilities	\$549,801.34	\$264,154.41	\$285,646.93	108.14%
Unearned Revenue	\$110,082.84	\$98,060.84	\$12,022.00	12.26%
Total Current Liabilities	\$1,449,543.95	\$898,746.73	\$550,797.22	61.29%
Long Term Liabilities				
Post Closure Payable - noncurrent	\$378,379.37	\$378,379.37	\$0.00	0.00%
Compensated Absences Payable	\$0.00	\$319,099.14	(\$319,099.14)	-100.00%
Total Long Term Liabilities	\$378,379.37	\$697,478.51	(\$319,099.14)	-45.75%
Equity				
Investment in Capital Assets	\$13,074,849.26	\$13,394,062.31	(\$319,213.05)	-2.38%
Facilities Closure Reserve	\$1,466,061.63	\$1,464,178.31	\$1,883.32	0.13%
Solid Waste Management Reserve	\$1,958,298.63	\$1,000,000.00	\$958,298.63	95.83%
Operating Reserve	\$2,349,239.14	\$1,750,000.00	\$599,239.14	34.24%
Capital Reserve	\$9,653,949.53	\$10,490,751.09	(\$836,801.56)	-7.98%
Landfill Post Closure Reserve	\$608,302.08	\$541,943.36	\$66,358.72	12.24%
Biosolids Reserve	\$396,291.00	\$288,848.68	\$107,442.32	37.20%
Community Clean Up Reserve				
CCUF Bolton	\$0.00	\$2,500.00	(\$2,500.00)	-100.00%
CCUF Burlington	\$10,000.00	\$10,000.00	\$0.00	0.00%
CCUF Charlotte	\$4,965.22	\$5,000.00	(\$34.78)	-0.70%
CCUF Colchester	\$5,800.00	\$7,500.00	(\$1,700.00)	-22.67%
CCUF Essex Jct	\$4,250.00	\$5,000.00	(\$750.00)	-15.00%
CCUF Essex Town	\$7,500.00	\$7,500.00	\$0.00	0.00%
CCUF Hinesburg	\$5,000.00	\$5,000.00	\$0.00	0.00%
CCUF Huntington	\$2,500.00	\$2,500.00	\$0.00	0.00%
CCUF Jericho	\$0.00	\$5,000.00	(\$5,000.00)	-100.00%
CCUF Milton	\$3,161.93	\$7,500.00	(\$4,338.07)	-57.84%
CCUF Richmond	\$5,000.00	\$5,000.00	\$0.00	0.00%
CCUF Shelburne	\$5,000.00	\$5,000.00	\$0.00	0.00%
CCUF South Burlington	\$7,500.00	\$7,500.00	\$0.00	0.00%
CCUF St. George	\$2,500.00	\$2,500.00	\$0.00	0.00%
CCUF Underhill	\$4,500.00	\$5,000.00	(\$500.00)	-10.00%
CCUF Westford	\$0.00	\$2,500.00	(\$2,500.00)	-100.00%
CCUF Williston	\$0.00	\$5,000.00	(\$5,000.00)	-100.00%
CCUF Winooski	\$0.00	\$5,000.00	(\$5,000.00)	-100.00%
Total - Community Clean Up Reserve	\$67,677.15	\$95,000.00	(\$27,322.85)	-28.76%
Undesignated	\$921,855.00	\$936,855.00	(\$15,000.00)	-1.60%
Prior Year Adjustment	(\$39,754.36)	(\$33,334.00)	(\$6,420.36)	19.26%
Retained Earnings	(\$0.00)	(\$0.00)	\$0.00	0.00%
Net Income	\$0.00	\$0.00	\$0.00	0.00%
Total Equity	\$30,456,769.06	\$29,928,304.75	\$528,464.31	1.77%
Total Liabilities & Equity	\$32,284,692.38	\$31,524,529.99	\$760,162.39	2.41%