

**Chittenden Solid Waste District
Comparative Balance Sheet
End of Dec 2023**

	Comparison			
	Amount (As of Dec 2023)	Amount (As of Jun 2023)	Variance	% Variance
ASSETS				
Current Assets				
10000 - CASH & CASH EQUIVALENT				
10100 - CHECKING	\$5,836,879.53	\$5,483,104.38	\$353,775.15	6.45%
10200 - CASH ON HAND	\$2,500.00	\$2,500.00	\$0.00	0.00%
10300 - SAVING & MONEY MARKET	\$4,465,312.02	\$4,399,401.29	\$65,910.73	1.50%
10400 - INVESTMENT				
10410 - Opportunities Credit Union	\$55,003.82	\$54,865.44	\$138.38	0.25%
10420 - LPL Treasury Stock	\$4,234,263.48	\$4,215,622.10	\$18,641.38	0.44%
Total - 10400 - INVESTMENT	\$4,289,267.30	\$4,270,487.54	\$18,779.76	0.44%
Total - 10000 - CASH & CASH EQUIVALENT	\$14,593,958.85	\$14,155,493.21	\$438,465.64	3.10%
Total Bank	\$14,593,958.85	\$14,155,493.21	\$438,465.64	3.10%
Accounts Receivable	\$2,015,595.87	\$2,124,394.14	(\$108,798.27)	-5.12%
Other Current Asset				
11200 - Undeposited Funds	\$4.00	\$6,281.30	(\$6,277.30)	-99.94%
11400 - PREPAID EXPENSE	\$52,427.73	\$112,248.07	(\$59,820.34)	-53.29%
11500 - INVENTORY ASSET	\$209,650.83	\$209,650.83	\$0.00	0.00%
Total Other Current Asset	\$262,082.56	\$328,180.20	(\$66,097.64)	-20.14%
Total Current Assets	\$16,871,637.28	\$16,608,067.55	\$263,569.73	1.59%
Fixed Assets				
12000 - FIXED ASSETS				
12100 - CAPITAL ASSETS	\$27,049,122.97	\$27,042,662.97	\$6,460.00	0.02%
12200 - ACCUMULATED DEPRECIATION	(\$13,967,813.71)	(\$13,967,813.71)	\$0.00	0.00%
Total - 12000 - FIXED ASSETS	\$13,081,309.26	\$13,074,849.26	\$6,460.00	0.05%
13000 - Capital Assets in Progress	\$8,263,662.90	\$2,577,515.36	\$5,686,147.54	220.61%
Total Fixed Assets	\$21,344,972.16	\$15,652,364.62	\$5,692,607.54	36.37%
Total ASSETS	\$38,216,609.44	\$32,260,432.17	\$5,956,177.27	18.46%
Liabilities & Equity				
Current Liabilities				
Accounts Payable	\$1,136,810.89	\$1,167,979.57	(\$31,168.68)	-2.67%
Credit Card	\$6,842.38	\$7,992.80	(\$1,150.42)	-14.39%
Other Current Liability	\$527,055.62	\$659,884.18	(\$132,828.56)	-20.13%
Total Current Liabilities	\$1,670,708.89	\$1,835,856.55	(\$165,147.66)	-9.00%
Long Term Liabilities				
23000 - LONG TERM LIABILITY				
23201 - MRF Bond 03.2023	\$5,038,914.90	\$0.00	\$5,038,914.90	0.00%
23661 - Post Closure Payable - noncurrent	\$378,379.37	\$378,379.37	\$0.00	0.00%
Total - 23000 - LONG TERM LIABILITY	\$5,417,294.27	\$378,379.37	\$5,038,914.90	1,331.71%
Total Long Term Liabilities	\$5,417,294.27	\$378,379.37	\$5,038,914.90	1,331.71%
Equity				
30000 - NET POSITION				
31000 - INVESTMENT IN CAPITAL ASSETS	\$13,074,849.26	\$13,074,849.26	\$0.00	0.00%
32100 - DESIGNATED FOR OTHER PURPOSES				
32101 - Facilities Closure Reserve	\$1,466,061.63	\$1,466,061.63	\$0.00	0.00%
32103 - Solid Waste Management Reserve	\$1,000,000.00	\$1,910,820.13	(\$910,820.13)	-47.67%
32105 - Operating Reserve	\$1,750,000.00	\$2,051,707.70	(\$301,707.70)	-14.71%
Total - 32100 - DESIGNATED FOR OTHER PURPOSES	\$4,216,061.63	\$5,428,589.46	(\$1,212,527.83)	-22.34%
32200 - DESIGNATED FOR CAPITAL				
32200 - DESIGNATED FOR CAPITAL	\$10,839,154.51	\$9,653,949.53	\$1,185,204.98	12.28%
Total - 32200 - DESIGNATED FOR CAPITAL	\$10,839,154.51	\$9,653,949.53	\$1,185,204.98	12.28%
33000 - RESTRICTED				
32102 - Landfill Post Closure Reserve	\$608,302.08	\$608,302.08	\$0.00	0.00%
33200 - Biosolids Reserve	\$335,223.68	\$335,223.68	\$0.00	0.00%
Total - 33000 - RESTRICTED	\$943,525.76	\$943,525.76	\$0.00	0.00%
Total - 33100 - COMMUNITY CLEAN UP RESERVE	\$86,385.72	\$67,677.15	\$18,708.57	27.64%
36000 - UNDESIGNATED	\$882,100.64	\$921,855.00	(\$39,754.36)	-4.31%
38000 - Prior Year Adjustment	(\$88.24)	(\$39,754.36)	\$39,666.12	-99.78%
Total - 30000 - NET POSITION	\$30,041,989.28	\$30,050,691.80	(\$8,702.52)	-0.03%
Retained Earnings	(\$4,495.55)	(\$0.00)	(\$4,495.55)	0.00%
Net Income	\$1,091,112.55	(\$4,495.55)	\$1,095,608.10	-24,370.95%
Total Equity	\$31,128,606.28	\$30,046,196.25	\$1,082,410.03	3.60%
Total Liabilities & Equity	\$38,216,609.44	\$32,260,432.17	\$5,956,177.27	18.46%