

Town of Yountville
Balance Sheet
Governmental Funds
June 30, 2023

	Major Funds				Nonmajor	Total
	General	Capital	Debt	Measure T	Governmental	Governmental
	Fund	Projects	Service	Fund	Funds	Funds
	Fund	Fund	Fund	Fund	Funds	Funds
ASSETS						
Cash and investments	\$ 14,579,583	\$ 1,815,690	\$ 333,669	\$ 248,857	\$ 6,291,124	\$ 23,268,923
Cash with fiscal agent	3,342,309	-	273	-	-	3,342,582
Taxes receivable	1,677,360	-	-	159,983	124,976	1,962,319
Accounts receivable	30,122	-	-	-	-	30,122
Interest receivable	98,047	12,230	3,192	2,739	39,810	156,018
Due from other governments	67,390	-	-	123,581	12,777	203,748
Due from other funds	-	-	-	-	1,215	1,215
Leases receivable	2,331,511	-	-	-	-	2,331,511
Loans receivable	-	-	-	-	1,844,131	1,844,131
Total assets	\$ 22,126,322	\$ 1,827,920	\$ 337,134	\$ 535,160	\$ 8,314,033	\$ 33,140,569
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 542,704	\$ -	\$ -	\$ -	\$ 45,461	\$ 588,165
Other liabilities	228,698	-	-	-	2,725	231,423
Due to other funds	1,215	-	-	-	-	1,215
Total liabilities	772,617	-	-	-	48,186	820,803
Deferred Inflows of Resources:						
Leases	\$ 2,256,369	\$ -	\$ -	\$ -	\$ -	\$ 2,256,369
Unavailable revenues	-	-	-	-	157,425	157,425
Total deferred inflows of resources	\$ 2,256,369	\$ -	\$ -	\$ -	\$ 157,425	\$ 2,413,794
Fund Balances:						
Nonspendable						
Leases	75,142	-	-	-	-	75,142
Restricted:						
Streets	-	-	-	535,160	1,000,927	1,536,087
Housing	-	-	-	-	4,419,214	4,419,214
Cultural programs	-	-	-	-	205,674	205,674
Other	-	-	-	-	126,640	126,640
Pension stabilization	3,342,309	-	-	-	-	3,342,309
Debt service	-	-	337,134	-	-	337,134
Total restricted	3,342,309	-	337,134	535,160	5,752,455	9,967,058
Committed:						
Affordable housing opportunities	3,616,075	-	-	-	-	3,616,075
Claims	50,000	-	-	-	-	50,000
Capital projects	-	1,827,920	-	-	-	1,827,920
Emergency reserve fund	2,855,601	-	-	-	-	2,855,601
Utility enterprise capital projects	1,677,172	-	-	-	-	1,677,172
OPEB and pensions	58,058	-	-	-	-	58,058
Total committed	8,256,906	1,827,920	-	-	-	10,084,826
Assigned:						
Leave buy out	100,657	-	-	-	-	100,657
Legal claims	145,000	-	-	-	-	145,000
Workers compensation self-insurance retention	20,000	-	-	-	-	20,000
Capital projects	-	-	-	-	2,355,967	2,355,967
Budget contingency	462,120	-	-	-	-	462,120
Outstanding purchase orders	200,000	-	-	-	-	200,000
Total assigned	927,777	-	-	-	2,355,967	3,283,744
Unassigned						
Unanticipated tourism revenue deficits	2,855,127	-	-	-	-	2,855,127
Unassigned	3,640,075	-	-	-	-	3,640,075
Total unassigned	6,495,202	-	-	-	-	6,495,202
Total fund balances	19,097,336	1,827,920	337,134	535,160	8,108,422	29,905,972
Total liabilities, deferred inflows of resources and fund balances	\$ 22,126,322	\$ 1,827,920	\$ 337,134	\$ 535,160	\$ 8,314,033	\$ 33,140,569

The accompanying notes are an integral part of these financial statements.