

**Town of Yountville**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2024**

	Major Funds					Total Governmental Funds
	General Fund	Capital Projects Fund	Debt Service Fund	Measure T Fund	Nonmajor Governmental Funds	
<b>ASSETS</b>						
Cash and investments	\$ 10,009,587	\$ 2,032,876	\$ 53,801	\$ 706,457	\$ 4,160,653	\$ 16,963,374
Cash with fiscal agent	3,662,285	-	361	-	-	3,662,646
Taxes receivable	1,955,398	-	-	125,137	152,148	2,232,683
Accounts receivable	39,655	-	-	-	-	39,655
Interest receivable	90,266	22,222	1,957	6,803	37,305	158,553
Due from other governments	5,259	-	-	156,614	13,424	175,297
Due from other funds	-	-	-	-	17,753	17,753
Leases receivable	2,151,712	-	-	-	-	2,151,712
Loans receivable	-	-	-	-	1,844,981	1,844,981
<b>Total assets</b>	<b>\$ 17,914,162</b>	<b>\$ 2,055,098</b>	<b>\$ 56,119</b>	<b>\$ 995,011</b>	<b>\$ 6,226,264</b>	<b>\$ 27,246,654</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 720,794	\$ 151,439	\$ -	\$ -	\$ 204,576	\$ 1,076,809
Other liabilities	299,623	-	-	-	1,314	300,937
Due to other funds	17,753	-	-	-	-	17,753
<b>Total liabilities</b>	<b>1,038,170</b>	<b>151,439</b>	<b>-</b>	<b>-</b>	<b>205,890</b>	<b>1,395,499</b>
<b>Deferred Inflows of Resources:</b>						
Leases	2,028,314	-	-	-	-	2,028,314
Unavailable revenues	-	-	-	-	163,530	163,530
<b>Total deferred inflows of resources</b>	<b>2,028,314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,530</b>	<b>2,191,844</b>
<b>Fund Balances:</b>						
Nonspendable						
Leases	123,398	-	-	-	-	123,398
Restricted:						
Streets	-	-	-	995,011	877,031	1,872,042
Housing	-	-	-	-	2,253,229	2,253,229
Cultural programs	-	-	-	-	255,699	255,699
Other	-	-	-	-	316,262	316,262
Pension stabilization	3,662,285	-	-	-	-	3,662,285
Debt service	-	-	56,119	-	-	56,119
Total restricted	3,662,285	-	56,119	995,011	3,702,221	8,415,636
Committed:						
Claims	50,000	-	-	-	-	50,000
Capital projects	-	1,903,659	-	-	-	1,903,659
General fund reserve - emergency (MC 2.52.020)	2,857,409	-	-	-	-	2,857,409
Utility enterprise capital projects	1,736,242	-	-	-	-	1,736,242
OPEB and pensions	4,139	-	-	-	-	4,139
Total committed	4,647,790	1,903,659	-	-	-	6,551,449
Assigned:						
Leave buy out	30,942	-	-	-	-	30,942
Legal claims	75,000	-	-	-	-	75,000
Workers compensation self-insurance retention	20,000	-	-	-	-	20,000
Capital projects	-	-	-	-	2,154,623	2,154,623
Budget contingency	292,927	-	-	-	-	292,927
Outstanding purchase orders	200,000	-	-	-	-	200,000
Total assigned	618,869	-	-	-	2,154,623	2,773,492
Unassigned						
General fund reserve - contingencies	2,143,057	-	-	-	-	2,143,057
Unassigned	3,652,279	-	-	-	-	3,652,279
Total unassigned	5,795,336	-	-	-	-	5,795,336
<b>Total fund balances</b>	<b>14,847,678</b>	<b>1,903,659</b>	<b>56,119</b>	<b>995,011</b>	<b>5,856,844</b>	<b>23,659,311</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 17,914,162</b>	<b>\$ 2,055,098</b>	<b>\$ 56,119</b>	<b>\$ 995,011</b>	<b>\$ 6,226,264</b>	<b>\$ 27,246,654</b>

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