

Fresno County Fire Protection District  
Balance Sheet  
As of December 31, 2018

|                                               | <u>Dec 31, 18</u>   |
|-----------------------------------------------|---------------------|
| <b>ASSETS</b>                                 |                     |
| <b>Current Assets</b>                         |                     |
| <b>Checking/Savings</b>                       |                     |
| 0111 - WFB Bldg. Contingency                  | 361,590.64          |
| 0104 · PVB Early Detection Acct               | 766.23              |
| 0105 · PVB Ranger Club                        | 4,759.08            |
| 0107 · WFB Operating Account                  | 152,319.67          |
| 0109 · WFB Reserve Account                    | 800,398.42          |
| 0110 · County of Fresno Treasury              |                     |
| County Cash-10000 Gen Fund                    | 55,887.10           |
| County Cash-20000 Capital Equip               | 3,882,650.23        |
| County Cash-41240 Zone 2                      | 169.37              |
| County Cash-41250 Zone 3                      | 6.49                |
| County Cash-41260 Zone 4                      | 0.01                |
| County Cash-41270 Zone 5                      | 283.81              |
| County Cash-41280 Zone 6                      | 16.30               |
| County Cash-41290 Zone 7                      | 169.84              |
| County Cash-41300 Zone 8                      | 78.27               |
| County Cash-41310 Zone 9                      | 287.60              |
| County Cash-41320 Zone 10                     | 19,077.07           |
| County Cash-41360 Zone A                      | 235,376.33          |
| County Cash-41370 Hydrant Maint               | 2,439.47            |
| County Cash-41380 MNTFA                       | 108.37              |
| County Cash-41389 CFD                         | 208.53              |
| County Cash-41390 Zone 1(A) CFD               | 133,996.88          |
| County Cash-41391 Zone 1(B) CFD               | 119,539.92          |
| County Cash-41392 Zone 2(A) CFD               | 115,990.10          |
| County Cash-41393 Zone 2(B) CFD               | 84,100.72           |
| <b>Total 0110 · County of Fresno Treasury</b> | <b>4,650,386.41</b> |
| 0112 · WFB Payroll                            | 15,000.00           |
| <b>Total Checking/Savings</b>                 | <b>5,985,220.45</b> |
| <b>Accounts Receivable</b>                    |                     |
| 1200 · Accounts Receivable                    | 738,908.10          |
| 1300 · Interest Receivable                    | 4.97                |
| <b>Total Accounts Receivable</b>              | <b>738,913.07</b>   |
| <b>Other Current Assets</b>                   |                     |
| 12000 · Undeposited Funds                     | 1,404.35            |
| <b>Total Other Current Assets</b>             | <b>1,404.35</b>     |
| <b>Total Current Assets</b>                   | <b>6,725,537.87</b> |
| <b>TOTAL ASSETS</b>                           | <b>6,725,537.87</b> |
| <b>LIABILITIES &amp; EQUITY</b>               |                     |
| <b>Liabilities</b>                            |                     |
| <b>Current Liabilities</b>                    |                     |
| Accounts Payable                              |                     |
| 2000 · Accounts Payable                       | 201,598.71          |
| <b>Total Accounts Payable</b>                 | <b>201,598.71</b>   |
| <b>Other Current Liabilities</b>              |                     |
| 2050 · Accrued Vacation                       | 8,879.58            |
| 2100 · Accrued Wages                          | 22,616.48           |
| <b>Total Other Current Liabilities</b>        | <b>31,496.06</b>    |
| <b>Total Current Liabilities</b>              | <b>233,094.77</b>   |
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|                                       | <u>Dec 31, 18</u>          |
|---------------------------------------|----------------------------|
| <b>Equity</b>                         |                            |
| 30000 · Opening Balance Equity        | 568,283.95                 |
| 32000 · Retained Earnings             | -4,367,517.82              |
| 34000 · Prior Period Adjustments      | 95,738.95                  |
| 3900 · Fund Balance                   | 10,207,058.53              |
| Net Income                            | -11,120.51                 |
|                                       | <hr/>                      |
| <b>Total Equity</b>                   | <b>6,492,443.10</b>        |
|                                       | <hr/>                      |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>6,725,537.87</u></b> |