

Exhibit VI-1

**MORAGA-ORINDA FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2011**

	General Fund	Capital Projects Fund	2011 Total	Adjustments (Note 2)	Statement of Net Assets
ASSETS					
Cash and investments	\$ 3,826,973	\$ 3,005,317	\$ 6,832,290	\$ -	\$ 6,832,290
Taxes receivable	105,417	-	105,417	-	105,417
Other receivables	652,624	1,740	654,364	-	654,364
Prepaid items	97,436	30,184	127,620	26,344,837	26,472,457
Capital assets, net of accumulated depreciation	-	-	-	8,348,722	8,348,722
Total assets	<u>\$ 4,682,450</u>	<u>\$ 3,037,241</u>	<u>\$ 7,719,691</u>	<u>\$ 34,693,559</u>	<u>\$ 42,413,250</u>
LIABILITIES AND FUND BALANCE					
Accounts payable	156,487	47,823	204,310	-	204,310
Salaries and benefits payable	808,213	-	808,213	-	808,213
Accrued interest	-	-	-	672,336	672,336
Long-term liabilities:					
OPEB payable (note 13)	-	-	-	3,493,000	3,493,000
Due within one year	-	-	-	1,275,321	1,275,321
Due in more than one year	-	-	-	25,035,482	25,035,482
Total liabilities	<u>964,700</u>	<u>47,823</u>	<u>1,012,523</u>	<u>30,476,139</u>	<u>31,488,662</u>
FUND BALANCES / NET ASSETS					
Fund balances:					
Nonspendable	97,436	30,184	127,620	(127,620)	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	2,959,234	2,959,234	(2,959,234)	-
Unassigned	3,620,314	-	3,620,314	(3,620,314)	-
Total fund equity	<u>3,717,750</u>	<u>2,989,418</u>	<u>6,707,168</u>	<u>(6,707,168)</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 4,682,450</u>	<u>\$ 3,037,241</u>	<u>\$ 7,719,691</u>		
Net assets:					
Invested in capital assets				8,348,722	8,348,722
Restricted				-	-
Unrestricted				2,575,866	2,575,866
Total net assets				<u>\$ 10,924,588</u>	<u>\$ 10,924,588</u>