



Northwest Fire District AZ

Board Report - Balance Sheet

Account Summary

As Of 03/31/2024

Account	Name	Balance
Fund: 100 - GENERAL FUND		
Assets		
100-11015-000	Claim on Pooled Cash	9,268,766.29
100-11100-000	Property Taxes Receivable	2,817,156.22
100-11110-000	FDAT Receivable	46,694.05
100-11125-000	Accounts Receivable	63,763.21
100-11160-000	Deposits	-735,807.61
100-11200-000	Prepaid Expenses	51,122.46
	Total Assets:	11,511,694.62
		11,511,694.62
Liability		
100-21000-000	Accounts Payable	49,527.08
100-21265-000	Life Insurance Payable	-1.75
100-21270-000	PSPRS Payable	12,533.80
100-21271-000	Vol Ben W/H- Accident	-40.20
100-21272-000	Vol Ben W/H- Critical Illness	-139.59
100-21284-000	Vol Benefit W/H-UNUM Med Supp	0.74
100-21288-000	Vol Benefit W/H- Hospital Indem	1.50
100-21292-000	Optional AD&D Insurance	-40.59
100-21293-000	Optional Life Ins	-244.41
100-21298-000	Vol Benefit W/H LifeLock	-45.90
100-21299-000	Misc Payroll Deduction	38.23
100-23000-000	Deferred Revenue	2,387,039.90
100-23100-000	Deferred Revenue-Other	4,951.52
	Total Liability:	2,453,580.33
Equity		
100-30000-000	Unreserved Fund Balance	9,546,502.63
	Total Beginning Equity:	9,546,502.63
Total Revenue		33,922,679.03
Total Expense		34,411,067.37
Revenues Over/Under Expenses		-488,388.34
	Total Equity and Current Surplus (Deficit):	9,058,114.29
	Total Liabilities, Equity and Current Surplus (Deficit):	11,511,694.62

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 110 - MEDICAL SELF INSURANCE			
Assets			
110-11015-000	Claim on Pooled Cash	1,818,634.96	
	Total Assets:	1,818,634.96	1,818,634.96
Liability			
110-21000-000	Accounts Payable	20,478.34	
	Total Liability:	20,478.34	
Equity			
110-30000-000	Unreserved Fund Balance	2,066,151.86	
	Total Beginning Equity:	2,066,151.86	
Total Revenue		2,464,617.99	
Total Expense		2,732,613.23	
Revenues Over/Under Expenses		-267,995.24	
	Total Equity and Current Surplus (Deficit):	1,798,156.62	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,818,634.96

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 200 - WILDLAND FUND			
Assets			
200-11015-000	Claim on Pooled Cash	950,885.08	
	Total Assets:	950,885.08	950,885.08
Liability			
200-21284-000	Vol Benefit W/H-UNUM Med Supp	-0.74	
	Total Liability:	-0.74	
Equity			
200-30000-000	Unreserved Fund Balance	756,347.61	
	Total Beginning Equity:	756,347.61	
Total Revenue		750,451.62	
Total Expense		555,913.41	
Revenues Over/Under Expenses		194,538.21	
	Total Equity and Current Surplus (Deficit):	950,885.82	
	Total Liabilities, Equity and Current Surplus (Deficit):		950,885.08

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 250 - AMBULANCE FUND			
Assets			
250-11015-000	Claim on Pooled Cash	751,688.12	
250-11125-000	Accounts Receivable	617,954.46	
	Total Assets:	1,369,642.58	<u>1,369,642.58</u>
Liability			
250-23100-000	Deferred Revenue-Other	249,993.72	
	Total Liability:	249,993.72	
Equity			
250-30000-000	Unreserved Fund Balance	944,555.98	
	Total Beginning Equity:	944,555.98	
Total Revenue		2,428,334.73	
Total Expense		2,253,241.85	
Revenues Over/Under Expenses		175,092.88	
	Total Equity and Current Surplus (Deficit):	1,119,648.86	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,369,642.58</u>

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance
Fund: 400 - CAPITAL PROJECTS		
Assets		
400-11015-000	Claim on Pooled Cash	12,162,279.18
400-11115-000	Lease Receivable	1,530,505.00
400-11125-000	Accounts Receivable	14,791.25
	Total Assets:	13,707,575.43
		<u>13,707,575.43</u>
Liability		
400-20000-000	Deferred Inflows Related to Leases	1,475,588.00
	Total Liability:	1,475,588.00
Equity		
400-30000-000	Unreserved Fund Balance	8,292,566.84
	Total Beginning Equity:	8,292,566.84
Total Revenue		5,330,009.79
Total Expense		1,390,589.20
Revenues Over/Under Expenses		3,939,420.59
	Total Equity and Current Surplus (Deficit):	12,231,987.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,707,575.43</u>

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 410 - CAPITAL IMPROVEMENTS			
Assets			
	Total Assets:	0.00	<u>0.00</u>
Liability			
	Total Liability:	0.00	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 450 - CAPITAL RESERVE			
Assets			
450-11015-000	Claim on Pooled Cash	1,877,566.02	
	Total Assets:	1,877,566.02	1,877,566.02
Liability			
	Total Liability:	0.00	
Equity			
450-30000-000	Unreserved Fund Balance	1,239,566.02	
	Total Beginning Equity:	1,239,566.02	
Total Revenue		638,000.00	
Total Expense		0.00	
Revenues Over/Under Expenses		638,000.00	
	Total Equity and Current Surplus (Deficit):	1,877,566.02	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,877,566.02

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 480 - GRANT PROGRAM			
Assets			
480-11015-000	Claim on Pooled Cash	1,531,221.14	
480-11130-035	Grants Receivable	3,379.11	
	Total Assets:	1,534,600.25	1,534,600.25
Liability			
480-23100-000	Deferred Revenue-Other	1,273.38	
	Total Liability:	1,273.38	
Equity			
480-30000-000	Unreserved Fund Balance	3,870,012.85	
	Total Beginning Equity:	3,870,012.85	
Total Revenue		515,247.53	
Total Expense		2,851,933.51	
Revenues Over/Under Expenses		-2,336,685.98	
	Total Equity and Current Surplus (Deficit):	1,533,326.87	
	Total Liabilities, Equity and Current Surplus (Deficit):		1,534,600.25

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 500 - GO DEBT SERVICE			
Assets			
500-11015-000	Claim on Pooled Cash	2,675,498.42	
500-11100-000	Property Taxes Receivable	291,574.87	
	Total Assets:	2,967,073.29	<u>2,967,073.29</u>
Liability			
500-23000-000	Deferred Revenue	249,684.08	
	Total Liability:	249,684.08	
Equity			
500-30000-000	Unreserved Fund Balance	686,658.95	
	Total Beginning Equity:	686,658.95	
Total Revenue		2,620,687.48	
Total Expense		589,957.22	
Revenues Over/Under Expenses		2,030,730.26	
	Total Equity and Current Surplus (Deficit):	2,717,389.21	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,967,073.29</u>

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 800 - GENERAL FIXED ASSETS			
Assets			
	Total Assets:	0.00	<u>0.00</u>
Liability			
	Total Liability:	0.00	
Total Revenue		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Board Report - Balance Sheet

As Of 03/31/2024

Account	Name	Balance	
Fund: 999 - POOLED CASH			
Assets			
999-11000-000	Wells Fargo - Operating Account	8,076,811.76	
999-11020-000	Cash On Deposit With Pima County	15,893,025.91	
999-11030-000	Bond Levy/Debt Service	2,722,971.51	
999-11044-000	2023 Bond Proceeds	3,802,475.11	
999-11060-000	Wells Fargo Bank-Ins Self Fund	14,621.37	
999-11090-000	Wells Fargo-Ambulance Account	526,633.55	
999-18000-000	Due from Other Funds	70,005.42	
	Total Assets:	31,106,544.63	<u>31,106,544.63</u>
Liability			
999-21000-000	Accounts Payable	70,005.42	
999-28000-000	Due to Other Funds	31,036,539.21	
	Total Liability:	31,106,544.63	
Total Revenue		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>31,106,544.63</u>