



Northwest Fire District
FY2023-24 Cash Flow - All Funds
February 29, 2024

| Month | Status | Beginning Cash | | | | Ending Cash | |
|-----------|-----------|----------------|---------------|-----------------|----------------|---------------|--|
| | | Balance | Revenues | Expenditures | Variance | Balance | |
| July | Actual | \$ 25,339,341 | \$ 4,062,421 | \$ (6,753,028) | \$ (2,690,607) | \$ 22,648,734 | |
| August | Actual | \$ 22,648,734 | \$ 4,972,744 | \$ (5,646,466) | \$ (673,722) | \$ 21,975,012 | |
| September | Actual | \$ 21,975,012 | \$ 7,669,958 | \$ (7,439,739) | \$ 230,219 | \$ 22,205,230 | |
| October | Actual | \$ 22,205,230 | \$ 16,335,361 | \$ (7,535,266) | \$ 8,800,095 | \$ 31,005,325 | |
| November | Actual | \$ 31,005,325 | \$ 13,494,286 | \$ (7,963,945) | \$ 5,530,341 | \$ 36,535,666 | |
| December | Actual | \$ 36,535,666 | \$ 9,010,379 | \$ (12,252,426) | \$ (3,242,047) | \$ 33,293,619 | |
| January | Actual | \$ 33,293,619 | \$ 7,861,293 | \$ (8,315,754) | \$ (454,462) | \$ 32,839,157 | |
| February | Actual | \$ 32,839,157 | \$ 6,387,232 | \$ (7,577,244) | \$ (1,190,012) | \$ 31,649,145 | |
| March | Projected | \$ 31,649,145 | \$ 4,618,768 | \$ (5,574,554) | \$ (955,786) | \$ 30,693,359 | |
| April | Projected | \$ 30,693,359 | \$ 12,884,424 | \$ (5,374,072) | \$ 7,510,352 | \$ 38,203,711 | |
| May | Projected | \$ 38,203,711 | \$ 4,939,121 | \$ (5,099,383) | \$ (160,262) | \$ 38,043,450 | |
| June | Projected | \$ 38,043,450 | \$ 3,639,787 | \$ (9,752,907) | \$ (6,113,120) | \$ 31,930,330 | |

Per Arizona Revised Statute (ARS) §48-807(P), the District must produce a Cash Flow Projection Report each fiscal year. This report consists of the combined cash balances of all the District funds. These balances include the General Fund (100), Self Insurance Fund (110), Wildland Fund (200), Ambulance Fund (250), Capital Fund (400), Capital Reserve Fund (450), Grant Fund (480), and the Debt Service Fund (500). The first half of the fiscal year's property tax are due November 1, and the second half is due March 1.

The Cash Flow Projection Report is updated monthly with actual revenues and expenditures disbursed from the District's cash accounts. It is important to note revenues and expenditures are reported on a Cash Basis.

This report is generated to demonstrate that the District maintains sufficient cash available to satisfy the projected expenditures budgeted over the course of the fiscal year. Close attention should be paid to the ending cash balance.

The projections above were derived from an analysis of the District's actual revenues and expenditures for the past five fiscal years. They are to be used as a guide in financial planning.

For more detailed information regarding revenues, expenditures, and cash accounts, please refer to the District's Monthly Financials, Check Register, Pooled Cash Report, Reconciliations, and Bank Statements.