

Mormon Lake Fire District

Cash Flow Projections

For the combined General Fund and Capital Funds

Fiscal Year 2020-2021

Estimates	Projections				Ending Cash Balance
	County Beginning Balance	Revenues	Expenditures	Variance	
Month					
July	\$186,607	\$2,900	\$24,728	-\$21,828	\$164,779
August	\$164,779	\$23,250	\$21,153	\$2,098	\$166,876
September	\$166,876	\$3,312	\$19,665	-\$16,353	\$150,524
October	\$150,524	\$84,662	\$25,406	\$59,256	\$209,780
November	\$209,780	\$58,501	\$27,935	\$30,567	\$240,346
December	\$240,346	\$17,312	\$39,992	-\$22,680	\$217,667
January	\$217,667	\$25,440	\$45,771	-\$20,331	\$197,335
February	\$197,335	\$4,787	\$19,210	-\$14,423	\$182,913
March	\$182,913	\$8,085	\$16,065	-\$7,980	\$174,933
April	\$174,933	\$41,091	\$21,571	\$19,520	\$194,453
May	\$194,453	\$7,479	\$15,655	-\$8,176	\$186,277
June	\$186,277	\$10,520	\$13,755	-\$3,235	\$183,043

Actual	Actual				Ending Cash Balance
	County Beginning Balance	County Recorded Revenues	County Recorded Expenditures	Variance	
Month					
July	186,607.30	8,309.78	30,360.88	-13,432.46	164,556.20
August	164,556.20			0.00	164,556.20
September	164,556.20			0.00	164,556.20
October	164,556.20			0.00	164,556.20
November	164,556.20			0.00	164,556.20
December	164,556.20			0.00	164,556.20
January	164,556.20			0.00	164,556.20
February	164,556.20			0.00	164,556.20
March	164,556.20			0.00	164,556.20
April	164,556.20			0.00	164,556.20
May	164,556.20			0.00	164,556.20
June	164,556.20			0.00	164,556.20

Note: Per ARS § 48-807 (O) This is a report of the combined cash balances of *all* District Funds including the *General Fund and Capital Fund*.

Note: Per meeting with the Coconino County Treasurer on 7/29/20... "The estimated tax collection rate for FY 21, tax year 2020, is 93%" Usually the tax rate is much higher around 97-99%. The low estimate is due to the economic situation / COVID. The Treasurer also expects more of our tax revenue to arrive in October and November compared to years past (resulting in less in April / May) .

This spreadsheet shows what QuickBooks is showing as a balance including all checks written (and presumably cashed).

Mormon Lake General Fund	Budgeted FY 20-21	Mormon Lake General Fund Fiscal Year 2020-21													YTD	8.40%	Difference
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June				
REVENUE																	
999.10 Administrative Reserve	100,000	111,520.00													111,520.00	111.5%	-11,520.00
999.20 Contingency	10,000	10,000.00													10,000.00	100.0%	0.00
401.00 Tax Revenue (3.25 MIL)	241,974	7,808.19													7,808.19	3.2%	234,165.8
402.00 Fire District Assistance Tax	38,452	501.59													501.59	1.3%	37,950.4
403.00 Interest	1,900														0.00	0.0%	1,900.00
406.00 Records Request / Other Income	500														0.00	0.0%	500.00
407.00 Grants	1,500														0.00	0.0%	1,500.00
Total revenue	394,326	129,829.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,829.78	32.9%	264,496.22
EXPENDITURES																	
601.00 Base Pay	50,000	5,586.16													5,586.16	11.2%	44,413.84
601.10 Stipends	45,000	3,025.00													3,025.00	6.7%	41,975.00
Labor Expenses Total	95,000	8,611.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,611.16	9.1%	86,388.84
610.00 Employee Benefits	12,800	4,089.83													4,089.83	32.0%	8,710.17
610.10 Employee Health Requirements	1,215														0.00	0.0%	1,215.00
612.00 Uniforms / T-Shirts	2,500	429.08													429.08	17.2%	2,070.92
613.00 Workers Compensation	9,000	2,734.00													2,734.00	30.4%	6,266.00
614.00 State Unemployment Insurance	500														0.00	0.0%	500.00
615.00 FICA Expenses Employer	6,750	796.45													796.45	11.8%	5,953.55
616.00 Employer Pension Contributions	3,600	1,800.00													1,800.00	50.0%	1,800.00
Employee Expenses Total	36,365	9,849.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,849.36	27.1%	26,515.64
630.00 Department Insurance	14,000														0.00	0.0%	14,000.00
631.00 Public Utilities	14,700	807.60													807.60	5.5%	13,892.40
Overhead Total	28,700	807.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	807.60	2.8%	27,892.40
640.00 Office Supplies	7,100	48.22													48.22	0.7%	7,051.78
641.00 Printing	215	257.72													257.72	119.9%	-42.72
642.00 Postage and Freight	250	16.30													16.30	6.5%	233.70
644.00 Professional Services																	
644.10 County Attorney Fees	2,000														0.00	0.0%	2,000.00
644.20 Accounting Fees	14,000	1,250.00													1,250.00	8.9%	12,750.00
644.30 Intergovernmental Agreement	10,000	2,500.00													2,500.00	25.0%	7,500.00
644.40 Repeater Service	4,000														0.00	0.0%	4,000.00
644.50 Dispatch Service	1,100	400.00													400.00	36.4%	700.00
644.60 Election Fees	1,000														0.00	0.0%	1,000.00
645.00 Memberships and Publications	820														0.00	0.0%	820.00
647.00 Public Education	1,000														0.00	0.0%	1,000.00
648.00 Operating Supplies	1,200	7.98													7.98	0.7%	1,192.02
649.00 Facilities Maintenance	5,280	795.48													795.48	15.1%	4,484.52
650.00 Vehicle Maintenance & Repair	10,000														0.00	0.0%	10,000.00
651.00 Equipment Maintenance	1,296														0.00	0.0%	1,296.00
652.00 Communications / Radios	2,000														0.00	0.0%	2,000.00
658.00 Management Training Support	8,300														0.00	0.0%	8,300.00
661.00 Miscellaneous Expenses	2,500	46.49													46.49	1.9%	2,453.51
663.00 Fire Supplies	7,000														0.00	0.0%	7,000.00
664.00 Medical Supplies	2,500	1,268.14													1,268.14	50.7%	1,231.86
665.00 Truck Supplies	500														0.00	0.0%	500.00
666.00 Fuel and Oils	4,000	156.72													156.72	3.9%	3,843.28
Office Operations Total	86,061	6,747.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,747.05	7.8%	79,313.95
Total expenditures w/out Reserves	246,126	26,015.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,015	10.57%	220,110.83
999.10 Administrative Reserve	123,200																
999.20 Contingency	10,000																
000.00 Transfer to Capital Account	15,000																
Reserve Funds (Monthly Balance)	148,200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Revenue - Total Expense (w/o reserves)	394,326	103,814.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,814.61		

Mormon Lake Capital Fund	Budgeted FY 20-21	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Year to Date	8.40%	Difference
000.000 - Transfer from General Fund	15,000													0.00	0.0%	15,000.00
999.300 - Capital Fund	73,198	73,795.50												73,795.50	100.8%	-597.5
403.000 - Interest Income	800	0.00												0.00	0.0%	800.0
406.000 - Donations / Other	18,000													0.00	0.0%	18,000.0
407.000 - State Grants & Other Grants	181,300													0.00	0.0%	181,300.0
Total revenue	288,298	73,795.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73,795.50	25.6%	214,502.5
EXPENDITURES																
702.000 - SCBA	27,000													0.00	0.0%	27,000.00
704.000 - Grant Funded Expenses	171,300													0.00	0.0%	171,300.00
705.000 - Tools / Equipment / Hose / PPE	9,615													0.00	0.0%	9,615.00
707.000 -Land/Building Improvments- parking	13,000													0.00	0.0%	13,000.00
707.000 -Land/Building Improvments- remodel	25,000	3,457.46												3,457.46	13.8%	21,542.54
Total Capital expenses	245,915	3,457.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,457.46	1.4%	242,457.54
999.300 - Capital Reseve Fund	42,383													0.00	0.0%	42,383.00
Total expenditures	288,298	3,457.46	0.00	2,110.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,457.46	1.2%	284,840.54
ENDING FUND BALANCE	→	\$70,338.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,338.04		Ending Balance