

**Bookkeeper's Report | April 30, 2025** 

# Black Canyon City Water Improvement District







Phone: 928.800.5364 Fax: 928.800.5365



## Cash Flow Report - Arsenic Sinking Account Black Canyon City WID





Number	Name	Memo	Amount	Balance
Balance as	s of 04/01/2025			\$128,052.22
Receipts				
	Interest Earned on Account		450.27	
Total Rece	ipts			\$450.27
Disbursem	ents			
	No Disbursements Activity		0.00	
Total Disb	ursements			\$0.00
Balance as	s of 04/30/2025			\$128,502.49

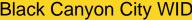
#### **Cash Flow Report - BMO Checking Account**





Number	Name	Memo	Amount	Balance
Balance as	of 04/01/2025			\$40,898.23
Receipts				
•	JW Tech Consulting - Teknet Payment		350.00	
	Water Angel Donation		300.00	
	Customer Payments		63,501.27	
Total Rece	ipts			\$64,151.27
Disbursem	ents			
ACH	Merchant Services	Credit Card Processing Fees	(319.66)	
ACH	BMO Harris Bank	Bank Service Charge	(188.85)	
ACH	BMO	Customer Returned Items (1)	(119.57)	
ACH	AZ Department of Revenue	Sales Tax Payment	(2,916.78)	
ACH	AZ Department of Revenue	Sales Tax Payment	(2,999.79)	
ACH	AZ Department of Revenue	Sales Tax Payment	(3,160.51)	
Debit Crd	Guidos Pizza	Travel Expense	(35.84)	
Debit Crd	The Beehive	Supplies	(495.00)	
Debit Crd	Postnet	Postage Supplies	(65.76)	
Transfer	Black Canyon City Water Imp District	Transfer to Capital Surcharge Account	(8,034.30)	
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(50,186.98)	
Total Disb	ursements			(\$68,523.04)
Balance as	of 04/30/2025			\$36,526.46

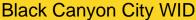
## Cash Flow Report - Capital Reserve/Impact Account Black Canyon City WID





Number	Name	Memo	Amount	Balance
	·	·		
Balance a	as of 04/01/2025			\$168,590.79
Receipts				
	Transfer from BMO Checking		8,034.30	
	Interest Earned on Account		575.17	
Total Rec	eipts			\$8,609.47
Disburse	ments			
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(14,000.00)	
Total Dis	bursements			(\$14,000.00)
Balance a	as of 04/30/2025			\$163.200.26

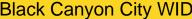
## Cash Flow Report - Cash in Bank General Account Black Canyon City WID





Number	Name	Memo	Amount	Balance
Balance as	of 04/01/2025			\$2,992.57
Receipts				
•	Transfer from Impact Account		14,000.00	
	Transfer from BMO Checking		50,186.98	
	Interest Earned on Account		386.12	
Total Rece	ipts			\$64,573.10
Disbursem	ents			
221217	Northern Arizona IT	INV# CSHA15NMUUXK	(65.58)	
221218	APS	APS ac #0710521000 Bill dt 03/26/2025.	(2,413.05)	
221219	Philadelphia Insurance Companies	INV2007827109 a/c 78971803	(1,627.50)	
221220	Core & Main	Invoice # W637507, W648923	(2,281.52)	
221221	Enrique Taborda	FINAL A/C# 10002034 32290 S HAPPY	(59.21)	
221222	Leonard Garcia	a/c# 60000168 L. Garcia service	(10.65)	
221224	Donna L Chandler	Postage for postcards/Money orders	(23.50)	
221225	Duane Ott	Final a/c # 2006 Duane Ott - 32151 S	(50.00)	
221226	KP Ventures Drilling & Pump	KPINV- 1388888 Oasis Well	(13,761.89)	
221227	Donna L Chandler	Postage for postcards/Money orders	(21.15)	
221228	Western Environmental Technologies, Inc.	Contract Operations April 26, 2025 to	(17,349.00)	
221229	Donna Chandler PLLC	Office Management Contract 04/26/2025	(7,050.00)	
221230	Chandler Construction, Inc.	Work Order 9136, 9137, 9138	(19,700.00)	
Total Disb	ursements			(\$64,413.05)
Balance as	s of 04/30/2025			\$3,152.62

## Cash Flow Report - Security Funds Account Black Canyon City WID





Number	Name	Memo	Amount	Balance
Balance as o	N 04/04/2025			<b>#50.000.00</b>
Dalatice as C	01 04/01/2025			\$52,990.00
Receipts				
1	No Receipts Activity		0.00	
Total Receip	ots			\$0.00
Disburseme	nts			
1	No Disbursements Activity		0.00	
Total Disbur	sements			\$0.00
Balance as o	of 04/30/2025			\$52,990.00

### Actual vs. Budget Comparison Black Canyon City WID



		April 2025		July 2024 - April 2025				
	-	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues								
Water R								
	Water-Customer Service Revenue	39,409	0	39,409	382,095	0	382,095	0
14105	Connection Fees	0	0	0	1,050	0	1,050	0
14110	Capital Fund/Surcharge	8,415	0	8,415	84,918	0	84,918	0
14111	Capital Fund/Flat Rate	0	0	0	19	0	19	0
14112	Water Maintenance Fees	100	0	100	900	0	900	0
Total Wa	ater Revenue	47,924	0	47,924	468,982	0	468,982	0
Tap Cor	nnection Revenue							
14501	Meter Installation Fees	0	0	0	1,500	0	1,500	0
14505	Application Fees	0	0	0	1,800	0	1,800	0
14506	Impact/Development Fees	0	0	0	7,500	0	7,500	0
Total Ta	p Connection Revenue	0	0	0	10,800	0	10,800	0
Adminis	strative Revenue							
14702	Penalties & Interest	8	0	8	8,936	0	8,936	0
14706	Convenience Fees Income	0	0	0	1,654	0	1,654	0
14707	Delinquent Fee	0	0	0	6,165	0	6,165	0
14708	Certification Fees	0	0	0	300	0	300	0
Total Ac	dministrative Revenue	8	0	8	17,054	0	17,054	0
Interest	Revenue							
14801	Interest Earned on Checking	386	0	386	20,307	0	20,307	0
14802	Interest Earned on Temp. Invest	1,025	0	1,025	7,353	0	7,353	0
Total Int	terest Revenue	1,412	0	1,412	27,661	0	27,661	0
Other R	evenue							
15801	Miscellaneous Income	4,261	0	4,261	6,344	0	6,344	0
15803	Tower Lease	350	0	350	9,500	0	9,500	0
15804	Other Contracted Revenue	0	0	0	3,000	0	3,000	0
15805	Sales Tax Accounting Discount	0	0	0	178	0	178	0
Total Ot	her Revenue	4,611	0	4,611	19,022	0	19,022	0
Total Rev	enues	53,954	0	53,954	543,519	0	543,519	0
Expenditu	ures							
Water S	ervice							
16102	Operations - Water	0	0	0	157,174	0	157,174	0
16105	Maintenance & Repairs - Water	31,111	0	31,111	106,219	0	106,219	0
16107	Chemicals - Water	0	0	0	13,549	0	13,549	0
16108	Laboratory Expense - Water	0	0	0	4,218	0	4,218	0
16110	Utilities - Water	2,413	0	2,413	25,570	0	25,570	0

### Actual vs. Budget Comparison Black Canyon City WID



	April 2025		July 2024 - April 2025				
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures							
Water Service							
16132 Generator Expense	0	0	0	5,878	0	5,878	0
Total Water Service	33,524	0	33,524	312,608	0	312,608	0
Garbage Service							
16301 Garbage Expense	0	0	0	403	0	403	0
Total Garbage Service	0	0	0	403	0	403	0
Administrative Service							
16703 Legal Fees	0	0	0	49,029	0	49,029	0
16706 Engineering Fees	0	0	0	330	0	330	0
16709 Election Expense	0	0	0	2,253	0	2,253	0
16710 Website Hosting	0	0	0	1,292	0	1,292	0
16714 Printing & Office Supplies	0	0	0	619	0	619	0
16717 Postage	110	0	110	1,867	0	1,867	0
16718 Insurance & Surety Bond	1,628	0	1,628	16,701	0	16,701	0
16722 Bank Service Charges	189	0	189	1,687	0	1,687	0
16724 Publication Expense	0	0	0	257	0	257	0
16738 Bank Merchant Service Fees	320	0	320	4,187	0	4,187	0
16739 Penalty Fee	0	0	0	47	0	47	0
16743 Computer Software & Supplies	66	0	66	16,175	0	16,175	0
16744 Office Management Expense	7,050	0	7,050	80,797	0	80,797	0
Total Administrative Service	9,362	0	9,362	175,243	0	175,243	0
Security Service							
16803 Security Services	0	0	0	1,671	0	1,671	0
Total Security Service	0	0	0	1,671	0	1,671	0
Payroll Expense							
17102 Payroll Administration	0	0	0	102	0	102	0
Total Payroll Expense	0	0	0	102	0	102	0
Facilities							
17401 Maint & Repairs - Facilities	0	0	0	43	0	43	0
Total Facilities	0	0	0	43	0	43	0
Other Expense							
17802 Miscellaneous Expense	531	0	531	822	0	822	0
Total Other Expense	531	0	531	822	0	822	0
Total Expenditures	43,417	0	43,417	490,892	0	490,892	0
Total Revenues (Expenditures)	10,537	0	10,537	52,626	0	52,626	0

### Actual vs. Budget Comparison Black Canyon City WID





	April 2025			July 2024 - April 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	19,700	0	19,700	406,700	0	406,700	0
17905 Depreciation Expense	14,608	0	14,608	141,697	0	141,697	0
Total Capital Outlay	34,308	0	34,308	548,397	0	548,397	0
Total Other Expenditures	34,308	0	34,308	548,397	0	548,397	0
Total Other Revenues (Expenditures)	(34,308)	0	(34,308)	(548,397)	0	(548,397)	0
Excess Revenues (Expenditures)	(23,771)	0	(23,771)	(495,771)	0	(495,771)	0

#### Account Balance as of 04/30/2025

#### Black Canyon City WID - Investment Detail



#### **FUND: General Operating**

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Checking Account(s)					
BMO Bank N.A. (XXXX0000)			0.00%	36,526.46	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	163,200.26	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	128,502.49	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	3,152.62	Cash in Bank -General
Totals for General Operating Fund				\$384,371.83	
Grand Total for Black Canyon City WID:				\$384,371.83	

Proposed Budget
Black Canyon City Water Improvement District - Fiscal Year Ending 06/2026

	Ten Month Actuals	Twelve Months Annualized	Approved	Proposed
	07/24 - 04/25	FYE 06/25	2025 Budget	2026 Budget
Revenues				
14101 · Water-Customer Service Revenue	382,095	503,095	481,440	500,000
14105 · Connection Fees	1,050	1,050	1,900	1,900
14110 · Capital Fund/Surcharge	84,918	112,118	110,000	112,000
14111 · Capital Fund/Flat Rate	19	19	0	0
14112 · Water Maintenance Fees	900	1,200	1,200	1,200
14501 · Meter Installation Fees	1,500	1,500	2,000	2,000
14505 · Application Fees	1,800	2,500	4,500	3,000
14506 ⋅ Impact/Development Fees	7,500	7,500	10,000	10,000
14702 · Penalties & Interest	8,936	10,723	9,000	1,500
14706 · Convenience Fees Income	1,654	1,654	2,400	1,500
14707 · Delinquent Fee	6,165	6,165	9,200	6,000
14708 · Certification Fees	300	300	825	400
14801 · Interest Earned on Checking	20,307	21,307	14,000	17,500
14802 · Interest Earned on Temp. Invest	7,353	9,353	0	8,500
15801 · Miscellaneous Income	6,344	6,744	7,550	6,850
15803 · Tower Lease	9,500	10,200	0	10,000
15804 · Other Contracted Revenue	3,000	3,000	0	0
15805 · Sales Tax Accounting Discount	178	178	400	0
Total Revenues	\$543,519	\$698,606	\$654,415	\$682,350
Expenditures				
16102 · Operations - Water	191,845	226,545	225,000	218,597
16105 · Maintenance & Repairs - Water	46,587	48,637	51,000	51,000
16107 · Chemicals - Water	13,549	18,065	17,000	18,500
16108 · Laboratory Expense - Water	4,218	5,624	0	6,000
16110 · Utilities - Water	25,570	29,996	25,000	30,500
16116 · Permit Expense - Water	0	0	800	800
16132 · Generator Expense	5,878	7,054	4,700	7,100
16301 · Garbage Expense	403	553	270	672
16703 · Legal Fees	49,029	69,029	12,000	50,000
16705 · Auditing Fees	0	03,023	10,000	20,000
16706 · Engineering Fees	330	330	0	2,500
16709 · Election Expense	2,253	2,253	0	0
16710 · Website Hosting	1,292	1,500	0	2,000
16712 ⋅ Bookkeeping Fees	0	6,000	0	35,000

Proposed Budget
Black Canyon City Water Improvement District - Fiscal Year Ending 06/2026

Net Excess Revenues <expenditures></expenditures>	(\$493,686)	(\$555,722)	\$0	(\$0)
Total Capital Outlay	\$571,274	\$696,247	\$890,829	\$641,600
17905 · Depreciation Expense	141,697	141,697	175,300	175,300
17901 · Capital Outlay	429,577	554,550	0	466,300
17804 · Contingency Expense	0	0	715,529	0
Capital Outlay				
Total Other Revenues	\$0	\$0	\$696,000	\$511,169
15906 · WIFA Loan Reimbursement	0	0	0	466,300
15901 · Assigned Surplus	0	0	696,000	44,869
Other Revenues				
Total Expenditures	\$465,930	\$558,081	\$459,586	\$551,919
17802 · Miscellaneous Expense	822	1,200	200	1,500
17401 · Maint & Repairs - Facilities	43	200	0	500
17103 · Payroll Tax Expense	0	0	0	4,800
17102 · Payroll Administration	102	102	0	1,200
17101 · Payroll Expenses	0	0	0	60,000
16803 · Security Services	1,671	2,000	1,236	2,000
16744 · Office Management Expense	80,797	94,897	84,000	0
16743 · Computer Software & Supplies	16,175	16,675	6,800	10,000
16739 · Penalty Fee	47	47	0	0
16738 · Bank Merchant Service Fees	4,187	5,024	3,600	5,250
16724 · Publication Expense	257	257	1,000	500
16722 · Bank Service Charges	1,687	2,024	1,980	2,250
16718 · Insurance & Surety Bond	16,701	16,701	14,000	17,500
16717 · Postage	1,867	2,617	0	2,750
16714 · Printing & Office Supplies	619	750	1,000	1,000
	07/24 - 04/25	FYE 06/25	2025 Budget	2026 Budget
	Ten Month Actuals	Twelve Months Annualized	Approved	Proposed