



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | May 31, 2025

Black Canyon City Water Improvement District



WEBSITE

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Cash Flow Report - Arsenic Sinking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 05/01/2025				\$128,502.49
Receipts				
	Interest Earned on Account		427.07	
Total Receipts				\$427.07
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 05/31/2025				\$128,929.56

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 05/01/2025				\$36,526.46
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		54,326.69	
Total Receipts				\$54,676.69
Disbursements				
ACH	AZ Department of Revenue	Sales Tax Payment	(903.52)	
ACH	AZ Department of Revenue	Sales Tax Payment	(3,046.91)	
ACH	Merchant Services	Credit Card Processing Fees	(235.47)	
ACH	BMO Harris Bank	Bank Service Charge	(195.07)	
ACH	BMO	Customer Returned Items (1)	(69.86)	
Debit Crd	Chilleens on 17	Travel Expense	(32.19)	
Debit Crd	Postnet	Postage Supplies	(1,554.74)	
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(32,815.00)	
Transfer	Black Canyon City Water Imp District	Transfer to Capital Surcharge Account	(7,185.00)	
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(35,000.00)	
Total Disbursements				(\$81,037.76)
Balance as of 05/31/2025				\$10,165.39

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 05/01/2025				\$163,200.26
Receipts				
	Transfer from BMO Checking		7,185.00	
	Interest Earned on Account		543.15	
Total Receipts				\$7,728.15
Disbursements				
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(80,802.94)	
Total Disbursements				(\$80,802.94)
Balance as of 05/31/2025				\$90,125.47

Cash Flow Report - Cash in Bank General Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 05/01/2025				\$3,152.62
Receipts				
	Transfer from Impact Account		80,802.94	
	Transfer from BMO Checking		32,815.00	
	Transfer from BMO Checking		35,000.00	
	Interest Earned on Account		240.75	
Total Receipts				\$148,858.69
Disbursements				
221231	High Desert Helpers, Inc.	Adopt a Tree/Board approved 4/22/25	(50.00)	
221232	CHRIS Turkiewicz	Final bill, Sec. Dep ref. ac# 252	(3.03)	
221233	Donna L Chandler	Postage for Money orders	(25.60)	
221234	Northern Arizona IT	INV# CSGSZR96FQ49,	(225.16)	
221235	Sandra & Lance Christiansen	Final to close ac # 446	(67.21)	
221236	KP Ventures Drilling & Pump	KPINV- Big Joh Well #3 April Progress	(80,802.94)	
221237	Municipal Accounts & Consulting, L.P.	Professional Services from March 10,	(2,085.00)	
221238	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(42.66)	
221239	ADT	a/c#404905960 MAY 1, 2025 - JUNE	(62.61)	
221240	Area Disposal	Acct. #2382 & Bill dt. 05/01/25-05-30-	(55.10)	
221241	APS	APS ac #0710521000 Bill dt 04/25/2025.	(1,925.89)	
221242	HPI 25 LLC	Final Bill for acct. # 317 Audit # 24,063	(86.81)	
221243	Core & Main	Invoice # W759520, W180309	(8,687.11)	
221244	Core & Main	Invoice # W919457, 05/02/2025	(422.08)	
221245	MIKE MIKE MIKE LLC	Final Bill ac#525 Re: 19350 Spencer St.	(53.59)	
221246	Legend Technical Services, Inc.	Inv# 2507311 & 2507308, Client # 00-	(115.00)	
221247	Core & Main	Invoice # W902845, 05/06/2025	(82.00)	
221248	Cheyenne Chilleen	Final A/C #3031 20121 Camino Del Sol	(50.00)	
221249	USA BlueBook	customer ID 704202; Inv# 547493	(893.23)	
221250	Prescott Utility Locating	Invoice # 614955	(1,050.00)	
221251	Jennifer Carlson	Final for 18749 E Wanda a/c # 10000252	(50.00)	
221252	Western Environmental Technologies, Inc.	Contract Operations May 25, 2025 to	(17,349.00)	
221253	Donna Chandler PLLC	Office Management Contract 05/25/2025	(7,044.50)	
221254	Christie Geraldine	Final Bill for 34483 S Bertha St. ac#128	(12.52)	
221255	Donna L Chandler	Postage for Money orders 5/7/25 -	(35.25)	
221256	Philadelphia Insurance Companies	INV2007827110 a/c 78971803 Billing	(818.75)	
221257	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(42.66)	
221258	Northern Arizona IT	INV# CS122YYQOOGC, CS5KJ2R9QVA	(144.80)	
221259	Boyle, Pecharich, Cline & Whittington, PL	file #13710-001 stmt 64430 Dt:	(26,382.25)	
221260	Legend Technical Services, Inc.	Inv# 2504969, Invoice dt: 03/26/25	(58.00)	
221261	Area Disposal	Bill dt. 06/01/25-06-30-2025; Acct.# 9270	(58.94)	
Total Disbursements				(\$148,781.69)
Balance as of 05/31/2025				\$3,229.62

Cash Flow Report - Security Funds Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 05/01/2025				\$52,990.00
Receipts				
	Final Audit # 24,064, Adj Audit #24,236		50.00	
	Customer Security Deposit - Audit # 24264 -		50.00	
Total Receipts				\$100.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 05/31/2025				\$53,090.00

Actual vs. Budget Comparison

Black Canyon City WID



	May 2025			July 2024 - May 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water-Customer Service Revenue	83,806	0	83,806	465,901	0	465,901	0
14105 Connection Fees	0	0	0	1,050	0	1,050	0
14110 Capital Fund/Surcharge	17,842	0	17,842	102,760	0	102,760	0
14111 Capital Fund/Flat Rate	0	0	0	19	0	19	0
14112 Water Maintenance Fees	200	0	200	1,100	0	1,100	0
Total Water Revenue	101,848	0	101,848	570,830	0	570,830	0
Tap Connection 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 Tap Connection Revenue	0	0	0	10,800	0	10,800	0
Administrative Revenue							
14702 Penalties & Interest	612	0	612	9,547	0	9,547	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 Administrative Revenue	612	0	612	17,666	0	17,666	0
Interest Revenue							
14801 Interest Earned on Checking	241	0	241	20,548	0	20,548	0
14802 Interest Earned on Temp. Invest	970	0	970	8,324	0	8,324	0
Total Interest Revenue	1,211	0	1,211	28,872	0	28,872	0
Other Revenue							
15801 Miscellaneous Income	1,913	0	1,913	8,257	0	8,257	0
15803 Tower Lease	350	0	350	9,850	0	9,850	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 Other Revenue	2,263	0	2,263	21,285	0	21,285	0
Total Revenues	105,934	0	105,934	649,453	0	649,453	0

Expenditures

Water Service

16102 Operations - Water	17,349	0	17,349	209,194	0	209,194	0
16105 Maintenance & Repairs - Water	1,050	0	1,050	47,637	0	47,637	0
16107 Chemicals - Water	0	0	0	13,549	0	13,549	0
16108 Laboratory Expense - Water	173	0	173	4,391	0	4,391	0
16110 Utilities - Water	1,926	0	1,926	27,496	0	27,496	0

Actual vs. Budget Comparison

Black Canyon City WID



	May 2025			July 2024 - May 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Water Service							
16132 Generator Expense	85	0	85	5,963	0	5,963	0
Total Water Service	20,583	0	20,583	308,230	0	308,230	0
Garbage Service							
16301 Garbage Expense	114	0	114	517	0	517	0
Total Garbage Service	114	0	114	517	0	517	0
Administrative Service							
16703 Legal Fees	26,382	0	26,382	75,412	0	75,412	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
16712 Bookkeeping Fees	2,085	0	2,085	2,085	0	2,085	0
16714 Printing & Office Supplies	0	0	0	619	0	619	0
16717 Postage	1,616	0	1,616	3,483	0	3,483	0
16718 Insurance & Surety Bond	819	0	819	17,520	0	17,520	0
16722 Bank Service Charges	195	0	195	1,882	0	1,882	0
16724 Publication Expense	0	0	0	257	0	257	0
16738 Bank Merchant Service Fees	235	0	235	4,422	0	4,422	0
16739 Penalty Fee	0	0	0	47	0	47	0
16743 Computer Software & Supplies	370	0	370	16,545	0	16,545	0
16744 Office Management Expense	7,045	0	7,045	87,842	0	87,842	0
Total Administrative Service	38,747	0	38,747	213,989	0	213,989	0
Security Service							
16803 Security Services	63	0	63	1,733	0	1,733	0
Total Security Service	63	0	63	1,733	0	1,733	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	82	0	82	905	0	905	0
Total Other Expense	82	0	82	905	0	905	0
Total Expenditures	59,589	0	59,589	525,519	0	525,519	0

Actual vs. Budget Comparison

Black Canyon City WID



	May 2025			July 2024 - May 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Total Revenues (Expenditures)	46,345	0	46,345	123,934	0	123,934	0
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	80,803	0	80,803	512,465	0	512,465	0
17905 Depreciation Expense	14,608	0	14,608	156,305	0	156,305	0
Total Capital Outlay	95,411	0	95,411	668,770	0	668,770	0
Total Other Expenditures	95,411	0	95,411	668,770	0	668,770	0
Total Other Revenues (Expenditures)	(95,411)	0	(95,411)	(668,770)	0	(668,770)	0
Excess Revenues (Expenditures)	(49,066)	0	(49,066)	(544,836)	0	(544,836)	0

Account Balance as of 05/31/2025

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%	10,165.39	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	90,125.47	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	53,090.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	128,929.56	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	3,229.62	Cash in Bank -General
Totals for General Operating Fund				\$285,540.04	
Grand Total for Black Canyon City WID:				\$285,540.04	

Proposed Budget

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

	Ten Month Actuals 07/24 - 04/25	Twelve Months Annualized FYE 06/25	Approved 2025 Budget	Proposed 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	0	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
16714 · Printing & Office Supplies	619	750	1,000	1,000
16717 · Postage	1,867	2,617	0	2,750

Proposed Budget

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

	Ten Month Actuals 07/24 - 04/25	Twelve Months Annualized FYE 06/25	Approved 2025 Budget	Proposed 2026 Budget
16718 · Insurance & Surety Bond	16,701	16,701	14,000	23,500
16722 · Bank Service Charges	1,687	2,024	1,980	2,250
16724 · Publication Expense	257	257	1,000	500
16734 · General Management Fees	0	0	0	5,000
16738 · Bank Merchant Service Fees	4,187	5,024	3,600	5,250
16739 · Penalty Fee	47	47	0	0
16743 · Computer Software & Supplies	16,175	16,675	6,800	10,000
16744 · Office Management Expense	80,797	94,897	84,000	0
16803 · Security Services	1,671	2,000	1,236	2,000
17101 · Payroll Expenses	0	0	0	60,000
17102 · Payroll Administration	102	102	0	1,200
17103 · Payroll Tax Expense	0	0	0	4,800
17401 · Maint & Repairs - Facilities	43	200	0	500
17405 · Electric - Office	0	0	0	360
17408 · Office Rent	0	0	0	9,000
17802 · Miscellaneous Expense	822	1,200	200	1,500
Total Expenditures	\$465,930	\$558,081	\$459,586	\$572,279
Other Revenues				
15901 · Assigned Surplus	0	0	696,000	0
15906 · WIFA Loan Reimbursement	0	0	0	466,300
Total Other Revenues	\$0	\$0	\$696,000	\$466,300
Capital Outlay				
17804 · Contingency Expense	0	0	715,529	0
17901 · Capital Outlay	429,577	554,550	0	466,300
17905 · Depreciation Expense	141,697	141,697	175,300	0
Total Capital Outlay	\$571,274	\$696,247	\$890,829	\$466,300
Net Excess Revenues <Expenditures>	(\$493,686)	(\$555,722)	\$0	\$110,071