



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | June 30, 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 06/01/2025				\$128,929.56
Receipts				
	Interest Earned on Account		468.56	
Total Receipts				\$468.56
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 06/30/2025				\$129,398.12

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 06/01/2025				\$10,165.39
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		57,586.26	
Total Receipts				\$57,936.26
Disbursements				
Debit Crd		Debit Card Purchases	(426.94)	
Debit Crd		Customer Returned Items	(172.77)	
Debit Crd	AZ Department of Revenue	Sales Tax Payment	(3,371.34)	
Debit Crd	BMO	Bank Service Charge	(188.39)	
Transfer	Black Canyon City Water Imp District	Transfer to Capital Surcharge Account	(9,363.90)	
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(32,636.10)	
Total Disbursements				(\$46,159.44)
Balance as of 06/30/2025				\$21,942.21

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 06/01/2025				\$90,125.47
Receipts				
	Transfer from BMO Checking		9,363.90	
	Interest Earned on Account		382.73	
Total Receipts				\$9,746.63
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 06/30/2025				\$99,872.10

Cash Flow Report - Cash in Bank General Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 06/01/2025				\$3,229.62
Receipts				
	Transfer from BMO Checking		32,636.10	
	Interest Earned on Account		548.64	
Total Receipts				\$33,184.74
Disbursements				
221262	Municipal Accounts & Consulting, L.P.	Professional Services from Feb 10, 2025	(1,904.77)	
221263	Municipal Accounts & Consulting, L.P.	Professional Services from April 07, 2025	(1,584.32)	
221264	Hill Brothers Chemical Co.	CUS4579:001 INV# 13127799	(1,244.12)	
221265	APS	APS ac #0710521000 Bill dt 05/28/2025.	(2,667.26)	
221266	Farida Oliveros	Final ac# 005 Audit# 24,318 19050 E	(98.13)	
221267	Chase Hay	Fina ac# 2087 19020 SLAYTON RD.	(13.68)	
221268	Area Disposal	Bill dt. 07/01/25-07-31-2025; Acct.# 9270	(58.94)	
221269	KP Ventures Drilling & Pump	KPINV- Big Joh Well #3 April Progress	(63,205.39)	
221270	Legend Technical Services, Inc.	INV# 2509441, Invoice dt: 06/11/25 -	(98.00)	
221271	Elias Torres Gutierrez	Final Bill to close ac # 3-2072	(213.20)	
221272	Ray John Brewster	Final Bill to close ac# 4-273 Finaled	(41.58)	
221273	Terry Behrens	Final Bill to close ac# 8-727 Finaled	(53.84)	
221274	WET, Inc	Operations Contract pmt for 06/25/25 to	(17,327.00)	
221275	Donna Chandler PLLC	Office Management Contract 06/25/2025	(7,028.00)	
221276	Donna L Chandler	Postage for Money orders 5/30/25 -	(42.05)	
221277	ADT	a/c#404905960 JULY 1, 2025 - JULY	(149.47)	
221278	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(57.01)	
221279	Regent Properties, Inc.	Final bill for ac# 20000239 finaled	(10.65)	
221280	RLM Enterprises LLC.	New office Lease 07/01/25 - 06/30/27	(1,530.00)	
221281	Stephan Tappan	FINAL CLOSING CUST AC# 20000124	(50.00)	
221282	Jerald A. Postema	Invoice # 1078-25 06/29/25	(2,703.70)	
221283	Core & Main	Invoice # W902845, 05/06/2025	(4,432.43)	
221284	Earth Resources Corp	Invoice # 440 dt: 6/25/25	(6,980.71)	
221285	Philadelphia Insurance Companies	INV2007827111 a/c 78971803 Billing	(818.75)	
221286	Western Environmental Technologies, Inc.	Contract Operations May 25, 2025 to	(1,724.48)	
Total Disbursements				(\$114,037.48)
Balance as of 06/30/2025				(\$77,623.12)

Cash Flow Report - Security Funds Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 06/01/2025				\$53,090.00
Receipts				
	No Receipts Activity		0.00	
Total Receipts				\$0.00
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 06/30/2025				\$53,090.00

Actual vs. Budget Comparison

Black Canyon City WID



		June 2025			July 2024 - June 2025			
		Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues								
Water Revenue								
14101	Water-Customer Service Revenue	40,772	0	40,772	506,673	0	506,673	0
14105	Connection Fees	0	0	0	1,050	0	1,050	0
14110	Capital Fund/Surcharge	9,312	0	9,312	112,072	0	112,072	0
14111	Capital Fund/Flat Rate	0	0	0	19	0	19	0
14112	Water Maintenance Fees	100	0	100	1,200	0	1,200	0
Total Water Revenue		50,184	0	50,184	621,014	0	621,014	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	805	0	805	10,352	0	10,352	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		805	0	805	18,471	0	18,471	0
Interest Revenue								
14801	Interest Earned on Checking	549	0	549	21,097	0	21,097	0
14802	Interest Earned on Temp. Invest	851	0	851	9,175	0	9,175	0
Total Interest Revenue		1,400	0	1,400	30,272	0	30,272	0
Other Revenue								
15801	Miscellaneous Income	899	0	899	9,156	0	9,156	0
15803	Tower Lease	350	0	350	10,200	0	10,200	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		1,249	0	1,249	22,534	0	22,534	0
Total Revenues		53,638	0	53,638	703,090	0	703,090	0

Expenditures

Water Service								
16102	Operations - Water	33	0	33	209,227	0	209,227	0
16105	Maintenance & Repairs - Water	8,705	0	8,705	56,342	0	56,342	0
16107	Chemicals - Water	1,244	0	1,244	14,793	0	14,793	0
16108	Laboratory Expense - Water	98	0	98	4,489	0	4,489	0
16110	Utilities - Water	2,667	0	2,667	30,163	0	30,163	0

General Operating Fund

Actual vs. Budget Comparison

Black Canyon City WID



			June 2025		July 2024 - June 2025				
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures									
Water Service									
16132	Generator Expense		57	0	57	6,021	0	6,021	0
Total Water Service			12,805	0	12,805	321,034	0	321,034	0
Garbage Service									
16301	Garbage Expense		59	0	59	576	0	576	0
Total Garbage Service			59	0	59	576	0	576	0
Administrative Service									
16703	Legal Fees		0	0	0	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		3,489	0	3,489	5,574	0	5,574	0
16714	Printing & Office Supplies		0	0	0	619	0	619	0
16717	Postage		42	0	42	3,525	0	3,525	0
16718	Insurance & Surety Bond		819	0	819	18,338	0	18,338	0
16722	Bank Service Charges		188	0	188	2,070	0	2,070	0
16724	Publication Expense		0	0	0	257	0	257	0
16738	Bank Merchant Service Fees		0	0	0	4,422	0	4,422	0
16739	Penalty Fee		0	0	0	47	0	47	0
16743	Computer Software & Supplies		0	0	0	16,545	0	16,545	0
16744	Office Management Expense		11,262	0	11,262	99,104	0	99,104	0
Total Administrative Service			15,800	0	15,800	229,789	0	229,789	0
Security Service									
16803	Security Services		149	0	149	1,883	0	1,883	0
Total Security Service			149	0	149	1,883	0	1,883	0
Payroll Expense									
17102	Payroll Administration		17,327	0	17,327	17,429	0	17,429	0
Total Payroll Expense			17,327	0	17,327	17,429	0	17,429	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		427	0	427	1,332	0	1,332	0
Total Other Expense			427	0	427	1,332	0	1,332	0
Total Expenditures			46,567	0	46,567	572,086	0	572,086	0

Actual vs. Budget Comparison

Black Canyon City WID



	June 2025			July 2024 - June 2025			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Total Revenues (Expenditures)	7,071	0	7,071	131,004	0	131,004	0
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	63,205	0	63,205	575,670	0	575,670	0
17905 Depreciation Expense	14,608	0	14,608	170,913	0	170,913	0
Total Capital Outlay	77,813	0	77,813	746,583	0	746,583	0
Total Other Expenditures	77,813	0	77,813	746,583	0	746,583	0
Total Other Revenues (Expenditures)	(77,813)	0	(77,813)	(746,583)	0	(746,583)	0
Excess Revenues (Expenditures)	(70,743)	0	(70,743)	(615,579)	0	(615,579)	0

Account Balance as of 06/30/2025

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. (XXXXX0000)			0.00%	21,942.21	BMO Checking
YAVAPAI COUNTY (XXXXX0000)			0.00%	99,872.10	Capital Reserve/Impact
YAVAPAI COUNTY (XXXXX0000)			0.00%	53,090.00	Security Funds
YAVAPAI COUNTY (XXXXX0000)			0.00%	129,398.12	Arsenic Sinking
YAVAPAI COUNTY (XXXXX0000)			0.00%	(77,623.12)	Cash in Bank -General
Totals for General Operating Fund				\$226,679.31	
Grand Total for Black Canyon City WID:				\$226,679.31	