



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | July 31, 2025

Black Canyon City Water Improvement District



WEBSITE

www.municipalaccounts.com



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Monthly Financial Summary - General Operating Fund

Black Canyon City DWID - GOF

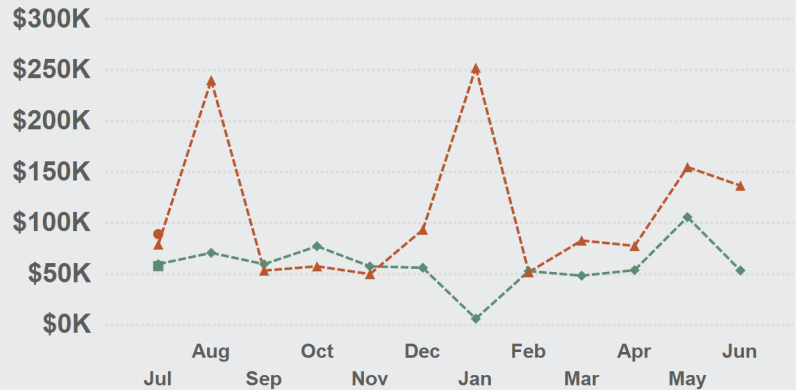


Account Balance Summary

Balance as of 07/01/2025	\$226,679
Receipts	118,939
Disbursements	(69,534)
Balance as of 07/31/2025	\$276,084

Overall Revenues & Expenditures By Month (Year to Date)

Current Year Revenues Prior Year Revenues
Current Year Expenditures Prior Year Expenditures



July 2025

Revenues

Actual	Budget	Over/(Under)
\$57,929	\$56,862	\$1,066

Expenditures

Actual	Budget	Over/(Under)
\$89,276	\$101,315	(\$12,039)

July 2025 - July 2025 (Year to Date)

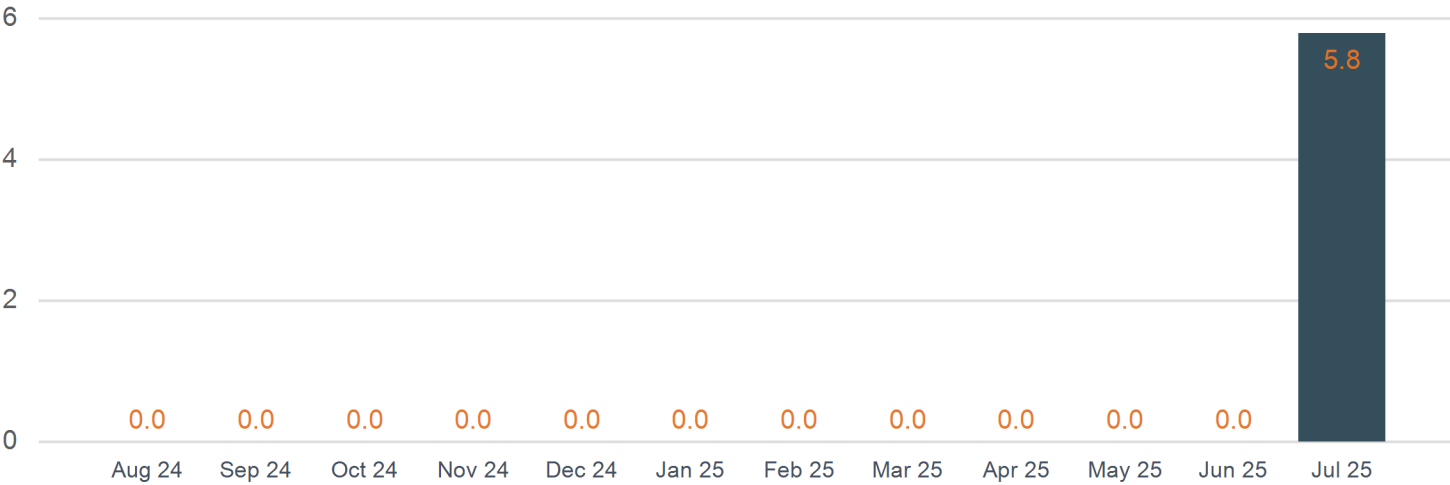
Revenues

Actual	Budget	Over/(Under)
\$57,929	\$56,862	\$1,066

Expenditures

Actual	Budget	Over/(Under)
\$89,276	\$101,315	(\$12,039)

Operating Fund Reserve Coverage Ratio (In Months)



Cash Flow Report - Arsenic Sinking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/01/2025				\$129,398.12
Receipts				
	Interest Earned on Account		458.97	
Total Receipts				\$458.97
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 07/31/2025				\$129,857.09

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/01/2025				\$21,942.21
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		59,980.84	
Total Receipts				\$60,330.84
Disbursements				
		Transfer to Checking	(11,779.10)	
Debit Crd	Black Canyon City Water Imp District	Debit Card Purchases	(598.10)	
Debit Crd	AZ Department of Revenue	Sales Tax Payment	(3,368.98)	
Debit Crd	BMO	Bank Service Charge	(138.56)	
Debit Crd	Black Canyon City Water Imp District	Customer Returned Item	(165.65)	
Transfer	Black Canyon City Water Imp District	Transfer to Warrant Account	(26,398.10)	
Transfer	Black Canyon City Water Imp District	Transer to Capital Account	(9,637.90)	
Transfer	Black Canyon City Water Imp District	Transer to Capital Account	(9,637.90)	
Total Disbursements				(\$61,724.29)
Balance as of 07/31/2025				\$20,548.76

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/01/2025				\$99,872.10
Receipts				
	Transfer from BMO Checking		9,637.90	
	Transfer from BMO Checking		9,637.90	
	Interest Earned on Account		340.94	
Total Receipts				\$19,616.74
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 07/31/2025				\$119,488.84

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/01/2025				(\$77,623.12)
Receipts				
	Transfer from BMO Checking		11,779.10	
	Transfer from BMO Checking		26,398.10	
	Interest Earned on Account		355.73	
Total Receipts				\$38,532.93
Disbursements				
221287	INHANCE	Custom Annual Consumption Report	(840.00)	
221288	Donna L Chandler	Postage for Money orders 6/25/25 -	(281.57)	
221289	APS	APS ac #0710521000 Bill dt 05/28/2025.	(3,188.50)	
221290	Donna Chandler PLLC	Office Management Contract Mutual	(3,500.00)	
Total Disbursements				(\$7,810.07)
Balance as of 07/31/2025				(\$46,900.26)

Checks were held to keep the District's account positive. The WIFA check for \$222,668.97 was received 8/24/2025 and deposited.

Cash Flow Report - Security Funds Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 07/01/2025				\$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 07/31/2025				\$53,090.00

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			July 2025			July 2025 - July 2025			Annual Budget
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues									
Water Revenue									
14101	Water-Customer Service Revenue	44,205	41,667	2,538	44,205	41,667	2,538	500,000	
14105	Connection Fees	0	158	(158)	0	158	(158)	1,900	
14110	Capital Fund/Surcharge	9,820	9,333	487	9,820	9,333	487	112,000	
14112	Water Maintenance Fees	100	100	0	100	100	0	1,200	
Total Water Revenue		54,125	51,258	2,866	54,125	51,258	2,866	615,100	
Tap Connection Revenue									
14501	Meter Installation Fees	0	167	(167)	0	167	(167)	2,000	
14505	Application Fees	0	250	(250)	0	250	(250)	3,000	
14506	Impact/Development Fees	0	833	(833)	0	833	(833)	10,000	
Total Tap Connection Revenue		0	1,250	(1,250)	0	1,250	(1,250)	15,000	
Administrative Revenue									
14702	Penalties & Interest	972	125	847	972	125	847	1,500	
14706	Convenience Fees Income	0	125	(125)	0	125	(125)	1,500	
14707	Delinquent Fee	0	500	(500)	0	500	(500)	6,000	
14708	Certification Fees	0	33	(33)	0	33	(33)	400	
Total Administrative Revenue		972	783	188	972	783	188	9,400	
Interest Revenue									
14801	Interest Earned on Checking	356	1,458	(1,103)	356	1,458	(1,103)	17,500	
14802	Interest Earned on Temp. Invest	800	708	92	800	708	92	8,500	
Total Interest Revenue		1,156	2,167	(1,011)	1,156	2,167	(1,011)	26,000	
Other Revenue									
15801	Miscellaneous Income	1,327	571	756	1,327	571	756	6,850	
15803	Tower Lease	350	833	(483)	350	833	(483)	10,000	
Total Other Revenue		1,677	1,404	272	1,677	1,404	272	16,850	
Total Revenues		57,929	56,862	1,066	57,929	56,862	1,066	682,350	
Expenditures									
Water Service									
16102	Operations - Water	840	18,216	(17,376)	840	18,216	(17,376)	218,597	
16105	Maintenance & Repairs - Water	3,767	4,250	(484)	3,767	4,250	(484)	51,000	
16107	Chemicals - Water	40	1,542	(1,502)	40	1,542	(1,502)	18,500	
16108	Laboratory Expense - Water	0	500	(500)	0	500	(500)	6,000	
16110	Utilities - Water	5,930	2,542	3,389	5,930	2,542	3,389	30,500	
16116	Permit Expense - Water	0	67	(67)	0	67	(67)	800	
16132	Generator Expense	101	592	(491)	101	592	(491)	7,100	
Total Water Service		10,678	27,708	(17,031)	10,678	27,708	(17,031)	332,497	

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



			July 2025		July 2025 - July 2025				
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures									
Garbage Service									
16301	Garbage Expense		0	56	(56)	0	56	(56)	672
Total Garbage Service			0	56	(56)	0	56	(56)	672
Administrative Service									
16702	Rents & Leases		0	750	(750)	0	750	(750)	9,000
16703	Legal Fees		30,526	4,167	26,360	30,526	4,167	26,360	50,000
16705	Auditing Fees		0	1,667	(1,667)	0	1,667	(1,667)	20,000
16706	Engineering Fees		0	208	(208)	0	208	(208)	2,500
16710	Website Hosting		0	167	(167)	0	167	(167)	2,000
16712	Bookkeeping Fees		583	35,000	(34,417)	583	35,000	(34,417)	35,000
16714	Printing & Office Supplies		80	83	(3)	80	83	(3)	1,000
16717	Postage		22	229	(207)	22	229	(207)	2,750
16718	Insurance & Surety Bond		13	23,500	(23,487)	13	23,500	(23,487)	23,500
16722	Bank Service Charges		139	188	(49)	139	188	(49)	2,250
16723	Travel Expense		281	0	281	281	0	281	0
16724	Publication Expense		0	42	(42)	0	42	(42)	500
16728	Record Storage Fee		23	0	23	23	0	23	0
16734	General Management Fees		8,790	417	8,373	8,790	417	8,373	5,000
16738	Bank Merchant Service Fees		0	438	(438)	0	438	(438)	5,250
16739	Penalty Fee		51	0	51	51	0	51	0
16743	Computer Software & Supplies		145	833	(689)	145	833	(689)	10,000
16744	Office Management Expense		3,700	0	3,700	3,700	0	3,700	0
Total Administrative Service			44,353	67,688	(23,335)	44,353	67,688	(23,335)	168,750
Security Service									
16803	Security Services		1,604	167	1,437	1,604	167	1,437	2,000
Total Security Service			1,604	167	1,437	1,604	167	1,437	2,000
Payroll Expense									
17101	Payroll Expenses		0	5,000	(5,000)	0	5,000	(5,000)	60,000
17102	Payroll Administration		0	100	(100)	0	100	(100)	1,200
17103	Payroll Tax Expense		0	400	(400)	0	400	(400)	4,800
Total Payroll Expense			0	5,500	(5,500)	0	5,500	(5,500)	66,000
Facilities									
17401	Maint & Repairs - Facilities		0	42	(42)	0	42	(42)	500
17405	Electric - Office		210	30	180	210	30	180	360
Total Facilities			210	72	138	210	72	138	860
Other Expense									
17802	Miscellaneous Expense		598	125	473	598	125	473	1,500

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	July 2025			July 2025 - July 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures							
Total Other Expense	598	125	473	598	125	473	1,500
Total Expenditures	57,442	101,315	(43,873)	57,442	101,315	(43,873)	572,279
Total Revenues (Expenditures)	487	(44,452)	44,939	487	(44,452)	44,939	110,071
Other Revenues							
Extra Ordinary Revenue							
15906 WIFA Loan Reimbursement	0	0	0	0	0	0	466,300
Total Extra Ordinary Revenue	0	0	0	0	0	0	466,300
Total Other Revenues	0	0	0	0	0	0	466,300
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	17,226	0	17,226	17,226	0	17,226	466,300
17905 Depreciation Expense	14,608	0	14,608	14,608	0	14,608	0
Total Capital Outlay	31,834	0	31,834	31,834	0	31,834	466,300
Total Other Expenditures	31,834	0	31,834	31,834	0	31,834	466,300
Total Other Revenues (Expenditures)	(31,834)	0	(31,834)	(31,834)	0	(31,834)	0
Excess Revenues (Expenditures)	(31,347)	(44,452)	13,105	(31,347)	(44,452)	13,105	110,071

Account Balance as of 07/31/2025

Black Canyon City DWID - 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%	20,548.76	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	119,488.84	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	53,090.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	129,857.09	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	(46,900.26)	Cash in Bank -General
Totals for General Operating Fund				\$276,084.43	
Grand Total for Black Canyon City DWID :				\$276,084.43	

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