MUNICIPAL ACCOUNTS & CONSULTING, L.P.

Bookkeeper's Report | December 31, 2025

Black Canyon City Water Improvement District

WEBSITE
www.municipalaccounts.com

ADDRESS
125 N. Granite Street
Prescott, Arizona 86301

CONTACT
Phone: 928.800.5364
Fax: 928.800.5365

THIS PAGE INTENTIONALLY LEFT BLANK

Monthly Financial Summary - General Operating Fund

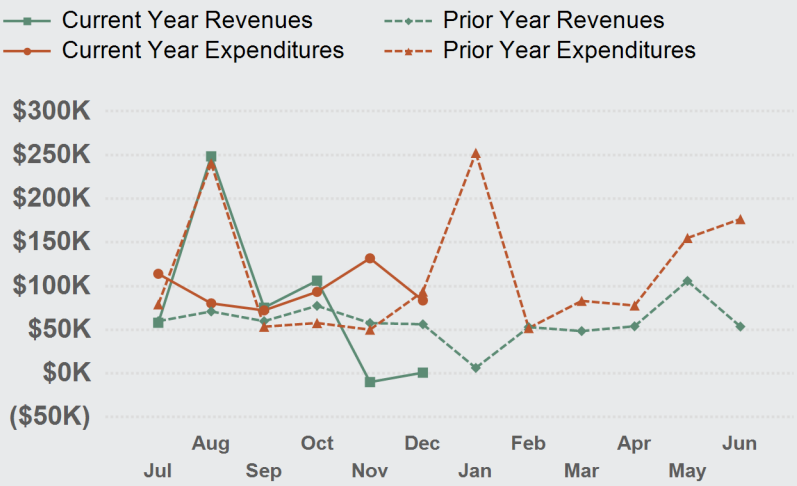
Black Canyon City DWID - GOF

Account Balance Summary

Balance as of 11/01/2025	**$429,705**
Receipts	262,093
Disbursements	(398,473)
Balance as of 12/31/2025	**$293,325**

Overall Revenues & Expenditures

By Month (Year to Date)



December 2025

Revenues

Actual	Budget	Over/(Under)
$882	$59,771	($58,889)

Expenditures

Actual	Budget	Over/(Under)
$83,495	$62,371	$21,123

July 2025 - December 2025 (Year to Date)

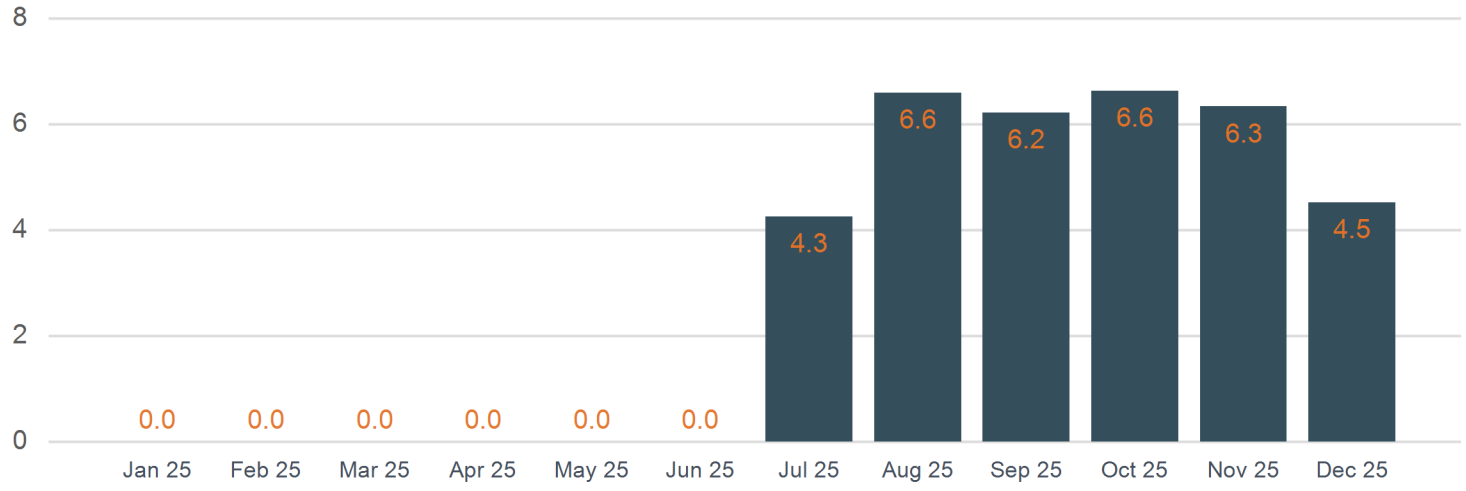
Revenues

Actual	Budget	Over/(Under)
$478,674	$462,125	$16,549

Expenditures

Actual	Budget	Over/(Under)
$574,949	$399,145	$175,804

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 11/01/2025				**$131,332.87**
Receipts				
	Interest Earned on Account		443.91	
	Interest Earned on Account		415.89	
Total Receipts				**$859.80**
Disbursements				
Transfer	Black Canyon WID	Transfer to Operating for Arsenic Media	(61,285.60)	
Total Disbursements				**($61,285.60)**
Balance as of 12/31/2025				**$70,907.07**

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF

Number	Name	Memo	Amount	Balance
Balance as of 11/01/2025				**$73,310.82**
Receipts				
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		42,947.81	
	New Customer Fee and Deposit		250.00	
	New Customer Fee and Deposit		250.00	
	JW Tech Consulting - Teknet Payment		350.00	
	Customer Payments		52,423.85	
Total Receipts				**$96,571.66**
Disbursements				
1020	Black Canyon WID	Transfer to Warrant & Capital Fund	(60,000.00)	
1021	Black Canyon WID	Transfer to Warrant & Capital Fund	(41,926.32)	
1022	Julie Owings	Office Adminstration 12/8 - 12/24/25	(493.50)	
ACH	APS	Utility Expense	(2,982.41)	
ACH	APS	Utility Expense	(89.42)	
ACH	APS	Utility Expense	(109.80)	
ACH	UniSource Energy Services	Utility Expense	(22.50)	
ACH	UniSource Energy Services	Utility Expense	(21.75)	
ACH	APS	Utility Expense	(81.79)	
ACH	APS	Utility Expense	(2,885.98)	
Debit Crd	USPS	Postage	(2.58)	
Debit Crd	BMO	Credit Card Merchant Fees	(222.73)	
Debit Crd	Walmart	Office Chairs	(143.75)	
Debit Crd	Postnet	Copies Expense	(15.94)	
Debit Crd	Home Depot	Home Depot - Supply Purchase	(151.65)	
Debit Crd	USPS	Postage	(7.20)	
Debit Crd	Home Depot	Home Depot - Supply Purchase	(78.24)	
Debit Crd	USPS	Postage	(63.55)	
Debit Crd	USPS	Postage	(189.65)	
Debit Crd	USPS	Postage	(339.77)	
Debit Crd	Postnet	Blueprints	(148.87)	
Debit Crd	Ace Hardware	Office Keys	(75.97)	
Debit Crd	Barney's Bargain Barn	Padlocks	(25.49)	
Debit Crd	Home Depot	Padlocks	(94.18)	
Debit Crd	Walmart	Garbage Bags	(4.33)	
Debit Crd	Beni's Pizza	GIS Team Lunch	(56.35)	
Debit Crd	Jerry's Office Furniture LLC	Office Furniture	(2,498.90)	
Debit Crd	United States Post Office	Stamps	(15.60)	
Debit Crd	United States Post Office	Money order fee	(3.60)	
Debit Crd	Beni's Pizza	GIS Team Lunch	(102.31)	
Debit Crd	Postnet	Fliers	(65.92)	
Debit Crd	United States Post Office	Money order fee	(2.55)	

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF

Number	Name	Memo	Amount	Balance
Disbursements				
Debit Crd	Staples	Office Supplies	(254.14)	
Debit Crd	Postnet	Fliers	(19.13)	
Debit Crd	United States Post Office	Money order fee	(2.55)	
Debit Crd	Postnet	Window Signs	(35.14)	
Debit Crd	Staples	Office Supplies	(164.65)	
Debit Crd	Staples	Phones	(163.64)	
Debit Crd	Home Depot	Maintenance & Repair - Facilities	(31.61)	
Debit Crd	Ace Hardware	Office Keys	(18.04)	
Debit Crd	United States Post Office	Postage	(18.15)	
Debit Crd	Arizona Desert Outlaws Sugar Shack	Clock	(45.08)	
Srv Chg	Black Canyon City Water Imp District	Customer Returned Item (2)	(190.35)	
Svc Chg	BMO	Bank Service Charge	(95.27)	
Svc Chg	BMO	Bank Service Charge	(46.62)	
Svc Chg	BMO	Bank Adjustment	(302.28)	
Svc Chg	BMO	Returned Items (1)	(250.00)	
Svc Chg	BMO	Bank Merchant Service Fee	(149.37)	
Total Disbursements				**($114,708.62)**
Balance as of 12/31/2025				**$55,173.86**

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF

Number	Name	Memo	Amount	Balance
Balance as of 11/01/2025				**$80,910.24**
Receipts				
	Interest Earned on Account		224.96	
	Interest Earned on Account		256.10	
Total Receipts				**$481.06**
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				**$0.00**
Balance as of 12/31/2025				**$81,391.30**

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF

Number	Name	Memo	Amount	Balance
Balance as of 11/01/2025				**$91,161.27**
Receipts				
	Interest Earned on Account		490.62	
	Transfer from BMO		60,000.00	
	Transfer from BMO		41,926.32	
	Reimbursement from Arsenic Fund		61,285.60	
	Interest Earned on Account		477.93	
Total Receipts				**$164,180.47**
Disbursements				
221353	Philadelphia Insurance Companies	Insurance Expense	(4,129.50)	
221354	Northern Arizona IT	Server and Security Hardware	(9,869.56)	
221355	Municipal Accounts & Consulting, L.P.	Bookkeeping Expense	(2,292.39)	
221356	AJT Solutions, LLC	District Management Services	(6,398.90)	
221357	Arben Beshku.	Customer Overpayment Refund	(11,200.00)	
221358	Julie Owings	Office Adminstration 10/27 - 11/7/2025	(1,102.50)	
221359	.	VOID:	0.00	
221360	.	VOID:	0.00	
221361	.	VOID:	0.00	
221362	.	VOID:	0.00	
221363	.	VOID:	0.00	
221364	.	VOID:	0.00	
221365	Bradshaw Residential Services, LLC	Office Sink	(1,500.00)	
221366	CenturyLink	Utility Expense	(68.58)	
221367	Julie Owings	Office Adminstration 11/10-11/21/2025	(955.50)	
221368	Municipal Accounts & Consulting, L.P.	Bookkeeping Expense	(4,137.98)	
221369	Northern Arizona IT	IT Services	(145.37)	
221370	WET, Inc	Maintenace & Operations	(17,327.00)	
221373	.	VOID:	0.00	
221374	.	VOID:	0.00	
221374	HS & EM Investments	Office Rent	(650.00)	
221375	.	VOID:	0.00	
221375	RLM Enterprises LLC.	Office Rent	(780.00)	
221376	.	VOID:	0.00	
221377	Hill Brothers Chemical Co.	Chemical Expense	(1,549.57)	
221378	Northern Arizona IT	IT Services	(145.37)	
221380	AJT Solutions, LLC	District Management Services	(12,902.80)	
221381	Area Disposal, Inc.	Garbage Expense	(71.48)	
221382	Arizona Utility Management, LLC	Arsenic Treatment GFO Changeout	(61,285.60)	
221383	Harris Computer Corporation	Inhance Annual Support Subscription	(8,463.51)	
221384	Julie Owings	Office Adminstration 11/24- 12/5/2025	(1,008.00)	
221385	Area Disposal, Inc.	Garbage Expense	(61.48)	
221386	Harris Computer Corporation	Inhance New Employee Training	(1,260.00)	

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF

Number	Name	Memo	Amount	Balance
Disbursements				
221387	Area Disposal, Inc.	Garbage Expense	(35.74)	
221388	Arizona Utility Operations	Operations Expense	(6,936.00)	
221389	Becky Johnson	Customer Refund	(12.84)	
221390	Core & Main LP	Check Valve	(797.28)	
221391	Elaine Clayton	Reimb - Fridge, Mircrowave, Coffee	(407.87)	
221392	Floyd J Ballinger Jr.	Customer Refund	(50.00)	
221393	Gary Colwell	Customer Refund	(216.02)	
221394	Goldie Owens	Customer Refund	(10.65)	
221395	K. P. Ventures Well Drilling & Pump Compa	Big John Well - Change Order #2	(7,991.79)	
221396	KP Ventures Drilling & Pump	Big John #3 - Install Pump	(22,491.54)	
221397	Legend Technical Services, Inc.	Chemical Expense	(40.00)	
221398	Metron Farnier, LLC	Meter Supplies	(21,968.33)	
221399	Nicole Lisenbee-Thude	Customer Refund	(50.00)	
221400	Northern Arizona IT	IT Services	(5,817.72)	
221401	RLM Enterprises LLC.	Office Rent	(780.00)	
221402	WET, Inc	Camino Del Sol Repairs	(7,568.00)	
Total Disbursements				**($222,478.87)**
Balance as of 12/31/2025				**$32,862.87**

Cash Flow Report - Security Funds Account

Black Canyon City DWID - GOF

Number	Name	Memo	Amount	Balance
Balance as of 11/01/2025				**$52,990.00**
Receipts				
	No Receipts Activity		0.00	
Total Receipts				**$0.00**
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				**$0.00**
Balance as of 12/31/2025				**$52,990.00**

Actual vs. Budget Comparison
Black Canyon City DWID - GOF

	December 2025			July 2025 - December 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues							
Water Revenue							
14101 Water-Customer Service Revenue	(952)	22,500	(23,452)	173,148	238,500	(65,352)	450,000
14105 Connection Fees	0	63	(63)	0	375	(375)	750
14110 Capital Fund/Surcharge	0	9,333	(9,333)	62,545	56,000	6,545	112,000
14112 Water Maintenance Fees	0	100	(100)	492	600	(108)	1,200
Total Water Revenue	(952)	31,996	(32,948)	236,185	295,475	(59,290)	563,950
Tap Connection Revenue							
14501 Meter Installation Fees	0	167	(167)	0	1,000	(1,000)	2,000
14505 Application Fees	200	125	75	200	750	(550)	1,500
Total Tap Connection Revenue	200	292	(92)	200	1,750	(1,550)	3,500
Administrative Revenue							
14702 Penalties & Interest	0	1,000	(1,000)	4,618	6,000	(1,382)	12,000
14708 Certification Fees	100	33	67	100	200	(100)	400
Total Administrative Revenue	100	1,033	(933)	4,718	6,200	(1,482)	12,400
Interest Revenue							
14801 Interest Earned on Checking	478	342	136	2,823	2,050	773	4,100
14802 Interest Earned on Temp. Invest	672	833	(161)	4,555	5,000	(445)	10,000
Total Interest Revenue	1,150	1,175	(25)	7,378	7,050	328	14,100
Other Revenue							
15801 Miscellaneous Income	0	1,525	(1,525)	5,389	9,150	(3,761)	18,300
15803 Tower Lease	350	833	(483)	2,100	5,000	(2,900)	10,000
15805 Sales Tax Accounting Discount	34	0	34	34	0	34	0
Total Other Revenue	384	2,358	(1,974)	7,523	14,150	(6,627)	28,300
Total Revenues	882	36,854	(35,972)	256,005	324,625	(68,620)	622,250
Expenditures							
Water Service							
16102 Operations - Water	13,872	18,216	(4,344)	90,956	109,299	(18,343)	218,597
16105 Maintenance & Repairs - Water	11,959	6,250	5,709	49,856	37,500	12,356	75,000
16107 Chemicals - Water	0	1,750	(1,750)	6,805	10,500	(3,695)	21,000
16108 Laboratory Expense - Water	510	500	10	950	3,000	(2,050)	6,000
16110 Utilities - Water	2,704	3,750	(1,046)	20,587	22,500	(1,913)	45,000
16116 Permit Expense - Water	0	133	(133)	1,589	800	789	1,600
16132 Generator Expense	43	417	(374)	341	2,500	(2,159)	5,000
Total Water Service	29,089	31,016	(1,928)	171,084	186,099	(15,014)	372,197
Garbage Service							
16301 Garbage Expense	66	63	4	348	375	(27)	750

Actual vs. Budget Comparison
Black Canyon City DWID - GOF

	December 2025			July 2025 - December 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures							
Total Garbage Service	66	63	4	348	375	(27)	750
Administrative Service							
16702 Rents & Leases	1,430	1,070	360	7,250	6,420	830	12,840
16703 Legal Fees	0	11,250	(11,250)	61,577	67,500	(5,923)	135,000
16705 Auditing Fees	0	1,667	(1,667)	0	10,000	(10,000)	20,000
16706 Engineering Fees	0	208	(208)	0	1,250	(1,250)	2,500
16710 Website Hosting	0	167	(167)	0	1,000	(1,000)	2,000
16712 Bookkeeping Fees	2,294	2,450	(156)	13,363	20,300	(6,937)	35,000
16714 Printing & Office Supplies	873	208	665	2,145	1,250	895	2,500
16717 Postage	34	400	(366)	2,647	2,400	247	4,800
16718 Insurance & Surety Bond	155	0	155	16,691	19,316	(2,625)	23,500
16722 Bank Service Charges	51	188	(137)	1,284	1,125	159	2,250
16723 Travel Expense	756	283	472	3,091	1,700	1,391	3,400
16724 Publication Expense	0	42	(42)	0	250	(250)	500
16728 Record Storage Fee	23	23	0	135	135	0	270
16734 General Management Fees	6,920	4,167	2,753	22,035	25,000	(2,965)	50,000
16738 Bank Merchant Service Fees	149	438	(288)	149	2,625	(2,476)	5,250
16739 Penalty Fee	0	17	(17)	149	100	49	200
16743 Computer Software & Supplies	145	833	(688)	7,850	5,000	2,850	10,000
16744 Office Management Expense	1,502	2,917	(1,415)	12,678	17,500	(4,822)	35,000
Total Administrative Service	14,331	26,326	(11,995)	151,044	182,871	(31,827)	345,010
Security Service							
16803 Security Services	0	1,250	(1,250)	10,423	7,500	2,923	15,000
Total Security Service	0	1,250	(1,250)	10,423	7,500	2,923	15,000
Facilities							
17401 Maint & Repairs - Facilities	573	708	(136)	2,598	4,250	(1,652)	8,500
17404 Internet - Office	61	42	19	318	250	68	500
17405 Electric - Office	75	317	(241)	1,294	1,900	(606)	3,800
Total Facilities	709	1,067	(358)	4,210	6,400	(2,190)	12,800
Other Expense							
17802 Miscellaneous Expense	239	567	(328)	2,136	3,400	(1,264)	6,800
17804 Contingency Expense	0	2,083	(2,083)	0	12,500	(12,500)	25,000
Total Other Expense	239	2,650	(2,411)	2,136	15,900	(13,764)	31,800
Total Expenditures	44,433	62,371	(17,938)	339,246	399,145	(59,898)	777,557
Total Revenues (Expenditures)	**(43,551)**	**(25,517)**	**(18,034)**	**(83,242)**	**(74,520)**	**(8,722)**	**(155,307)**

Actual vs. Budget Comparison
Black Canyon City DWID - GOF

	December 2025			July 2025 - December 2025			
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Other Revenues							
Extra Ordinary Revenue							
15906 WIFA Loan Reimbursement	0	22,917	(22,917)	222,669	137,500	85,169	275,000
Total Extra Ordinary Revenue	0	22,917	(22,917)	222,669	137,500	85,169	275,000
Total Other Revenues	0	22,917	(22,917)	222,669	137,500	85,169	275,000
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	23,008	0	23,008	124,012	0	124,012	77,332
17905 Depreciation Expense	14,608	0	14,608	87,648	0	87,648	0
17909 WIFA PM Expense	1,445	0	1,445	24,043	0	24,043	0
Total Capital Outlay	39,061	0	39,061	235,703	0	235,703	77,332
Total Other Expenditures	39,061	0	39,061	235,703	0	235,703	77,332
Total Other Revenues (Expenditures)	**(39,061)**	**22,917**	**(61,978)**	**(13,034)**	**137,500**	**(150,534)**	**197,668**
Excess Revenues (Expenditures)	**(82,613)**	**(2,601)**	**(80,012)**	**(96,275)**	**62,980**	**(159,256)**	**42,361**

Account Balance as of 12/31/2025

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%	55,173.86	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	81,391.30	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	70,907.07	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	32,862.87	Cash in Bank -General
Totals for General Operating Fund				**$293,325.10**	
Grand Total for Black Canyon City DWID :				**$293,325.10**	