

**MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.**

**Bookkeeper's Report | February 28, 2026**

**Black Canyon City  
Water Improvement District**



**WEBSITE**

[www.municipalaccounts.com](http://www.municipalaccounts.com)



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# Monthly Financial Summary - General Operating Fund

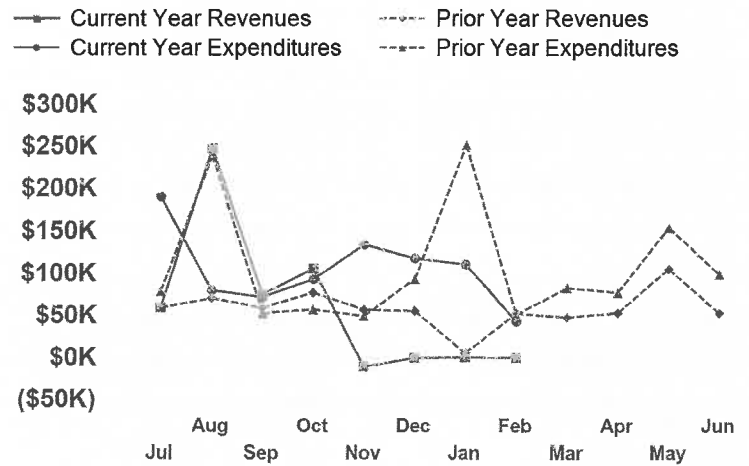
Black Canyon City DWID - GOF



## Account Balance Summary

Balance as of 02/01/2026	\$263,359
Receipts	74,628
Disbursements	(129,245)
Balance as of 02/28/2026	\$208,742

## Overall Revenues & Expenditures By Month (Year to Date)



## February 2026

### Revenues

Actual	Budget	Over/(Under)
\$767	\$59,771	(\$59,004)

### Expenditures

Actual	Budget	Over/(Under)
\$43,730	\$62,371	(\$18,641)

## July 2025 - February 2026 (Year to Date)

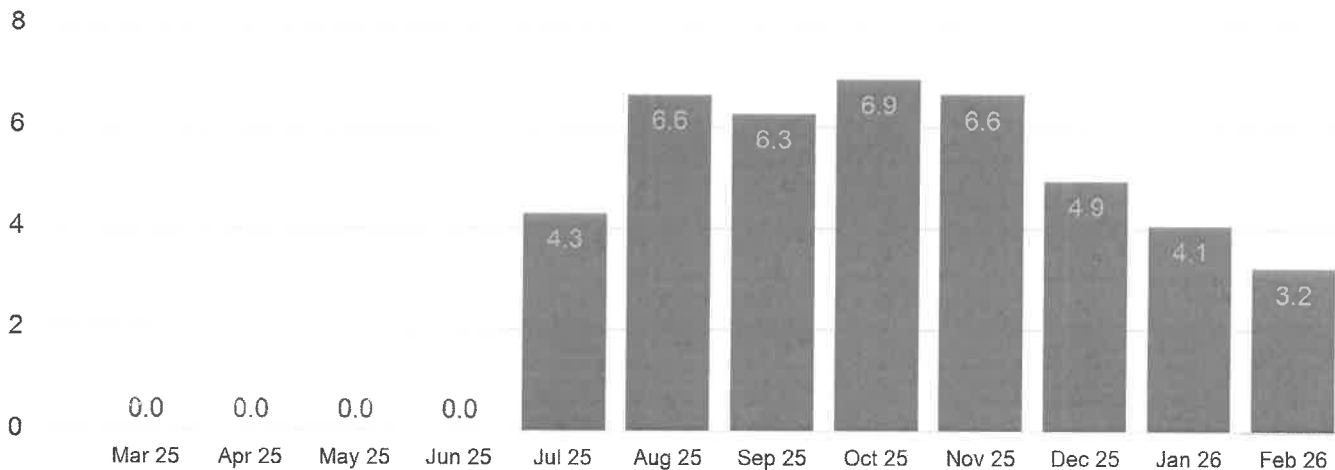
### Revenues

Actual	Budget	Over/(Under)
\$482,743	\$581,667	(\$98,924)

### Expenditures

Actual	Budget	Over/(Under)
\$844,961	\$523,887	\$321,074

## Operating Fund Reserve Coverage Ratio (In Months)



# Cash Flow Report - Arsenic Sinking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 02/01/2026</b>				<b>\$71,235.83</b>
<b>Receipts</b>				
	Interest Earned on Account		213.64	
<b>Total Receipts</b>				<b>\$213.64</b>
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				<b>\$0.00</b>
<b>Balance as of 02/28/2026</b>				<b>\$71,449.47</b>

# Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 02/01/2026</b>				<b>\$15,156.32</b>
<b>Receipts</b>				
	Customer Payments		31,471.78	
<b>Total Receipts</b>				<b>\$31,471.78</b>
<b>Disbursements</b>				
1024	Black Canyon WID	Transfer to Warrant Fund	(15,000.00)	
ACH	APS	Utility Expense	(412.09)	
ACH	APS	Utility Expense	(2,831.95)	
ACH	Merchant Services	Credit Card Processing Fees	(54.75)	
ACH	BMO	Bank Service Charge	(57.74)	
ACH	BMO	Customer Returned Items	(69.86)	
Debit Crd	Staples	Office Supplies	(427.01)	
Debit Crd	Beni's Pizza	GIS Team Lunch	(63.32)	
Debit Crd	USPS	Postage	(3.60)	
Debit Crd	USPS	Postage	(21.75)	
Debit Crd	Staples	Office Supplies	(30.53)	
Debit Crd	USPS	Postage	(9.15)	
Debit Crd	Walmart	Office Supplies	(117.83)	
Debit Crd	Walmart	Office Supplies	(69.82)	
Debit Crd	National Rural Water	Miscellaneous Expense	(49.00)	
Debit Crd	USPS	Postage	(20.85)	
Debit Crd	USPS	Postage	(31.20)	
Debit Crd	USPS	Postage	(68.93)	
<b>Total Disbursements</b>				<b>(\$19,339.38)</b>
<b>Balance as of 02/28/2026</b>				<b>\$27,288.72</b>

# Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 02/01/2026</b>				<b>\$64,872.84</b>
<b>Receipts</b>				
	Interest Earned on Account		241.23	
<b>Total Receipts</b>				<b>\$241.23</b>
<b>Disbursements</b>				
Transfer	Black Canyon WID	Transfer to Operating for Capital Repair	(27,319.53)	
<b>Total Disbursements</b>				<b>(\$27,319.53)</b>
<b>Balance as of 02/28/2026</b>				<b>\$37,794.54</b>

# Cash Flow Report - Cash in Bank General Account

## Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 02/01/2026</b>				<b>\$59,104.38</b>
<b>Receipts</b>				
	Transfer from BMO		15,000.00	
	Transfer from Capital Account		27,319.53	
	Interest Earned on Account		381.88	
<b>Total Receipts</b>				<b>\$42,701.41</b>
<b>Disbursements</b>				
221295	RLM Enterprises	VOID: Office Rent	0.00	
221351	WET, Inc	VOID: Maintenance & Operations	0.00	
221371	.	VOID:	0.00	
221379	.	VOID:	0.00	
221423	Elaine Clayton	Reimbursement - Paper Shredder	(180.78)	
221424	RLM Enterprises LLC.	Office Rent	(780.00)	
221425	.	VOID:	0.00	
221428	Julie Owings	Office Administration 1/26 - 2/8/2026	(1,239.00)	
221429	A Quality Excavating, LLC	Line Installations	(10,216.40)	
221430	All Copy Products	Copier Purchase	(4,102.70)	
221431	Melina Reylek	Reimbursement - Ink	(85.01)	
221432	.	VOID:	0.00	
221433	.	VOID:	0.00	
221434	.	VOID:	0.00	
221435	.	VOID:	0.00	
221436	.	VOID:	0.00	
221437	.	VOID:	0.00	
221438	.	VOID:	0.00	
221439	Area Disposal, Inc.	Garbage Expense	(30.74)	
221440	Boyle, Pecharich, Cline, Whittington & St	Legal Fees	(10,775.63)	
221441	Earth Resources Corporation	Repairs - Mud Springs Rd.	(7,706.83)	
221442	Goofyfooter Solutions	Website Maintenance	(350.00)	
221443	Metron Farnier, LLC	Meter Replacement Program	(19,612.70)	
221444	Northern Arizona IT	IT Services	(770.22)	
221445	WET, Inc	Maintenance & Operations	(10,415.95)	
221446	Arizona Utility Operations	Operations Expense	(14,385.00)	
221447	Julie Owings	Office Administration 2/9 - 2/22/2026	(1,134.00)	
221448	RLM Enterprises LLC.	Office Rent	(780.00)	
ACH	UniSource Energy Services	Utility Expense	(21.35)	
<b>Total Disbursements</b>				<b>(\$82,586.31)</b>
<b>Balance as of 02/28/2026</b>				<b>\$19,219.48</b>

# Cash Flow Report - Security Funds Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
<b>Balance as of 02/01/2026</b>				<b>\$52,990.00</b>
<b>Receipts</b>				
	No Receipts Activity		0.00	
<b>Total Receipts</b>				<b>\$0.00</b>
<b>Disbursements</b>				
	No Disbursements Activity		0.00	
<b>Total Disbursements</b>				<b>\$0.00</b>
<b>Balance as of 02/28/2026</b>				<b>\$52,990.00</b>

# Actual vs. Budget Comparison

## Black Canyon City DWID - GOF



	February 2026			July 2025 - February 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Revenues</b>							
<b>Water Revenue</b>							
14101 Water-Customer Service Revenue	(70)	22,500	(22,570)	173,079	283,500	(110,421)	450,000
14105 Connection Fees	0	63	(63)	0	500	(500)	750
14110 Capital Fund/Surcharge	0	9,333	(9,333)	62,545	74,667	(12,122)	112,000
14112 Water Maintenance Fees	0	100	(100)	492	800	(308)	1,200
<b>Total Water Revenue</b>	<b>(70)</b>	<b>31,996</b>	<b>(32,066)</b>	<b>236,115</b>	<b>359,467</b>	<b>(123,351)</b>	<b>563,950</b>
<b>Tap Connection Revenue</b>							
14501 Meter Installation Fees	0	167	(167)	0	1,333	(1,333)	2,000
14505 Application Fees	0	125	(125)	0	1,000	(1,000)	1,500
<b>Total Tap Connection Revenue</b>	<b>0</b>	<b>292</b>	<b>(292)</b>	<b>0</b>	<b>2,333</b>	<b>(2,333)</b>	<b>3,500</b>
<b>Administrative Revenue</b>							
14702 Penalties & Interest	0	1,000	(1,000)	4,618	8,000	(3,382)	12,000
14708 Certification Fees	0	33	(33)	0	267	(267)	400
<b>Total Administrative Revenue</b>	<b>0</b>	<b>1,033</b>	<b>(1,033)</b>	<b>4,618</b>	<b>8,267</b>	<b>(3,648)</b>	<b>12,400</b>
<b>Interest Revenue</b>							
14801 Interest Earned on Checking	382	342	40	3,723	2,733	990	4,100
14802 Interest Earned on Temp. Invest	455	833	(378)	5,600	6,667	(1,067)	10,000
<b>Total Interest Revenue</b>	<b>837</b>	<b>1,175</b>	<b>(338)</b>	<b>9,323</b>	<b>9,400</b>	<b>(77)</b>	<b>14,100</b>
<b>Other Revenue</b>							
15801 Miscellaneous Income	0	1,525	(1,525)	7,533	12,200	(4,667)	18,300
15803 Tower Lease	0	833	(833)	2,450	6,667	(4,217)	10,000
15805 Sales Tax Accounting Discount	0	0	0	34	0	34	0
<b>Total Other Revenue</b>	<b>0</b>	<b>2,358</b>	<b>(2,358)</b>	<b>10,017</b>	<b>18,867</b>	<b>(8,849)</b>	<b>28,300</b>
<b>Total Revenues</b>	<b>767</b>	<b>36,854</b>	<b>(36,087)</b>	<b>260,074</b>	<b>398,333</b>	<b>(138,259)</b>	<b>622,250</b>
<b>Expenditures</b>							
<b>Water Service</b>							
16102 Operations - Water	0	18,216	(18,216)	107,676	145,731	(38,055)	218,597
16105 Maintenance & Repairs - Water	23,675	6,250	17,425	117,912	50,000	67,912	75,000
16107 Chemicals - Water	0	1,750	(1,750)	6,805	14,000	(7,195)	21,000
16108 Laboratory Expense - Water	0	500	(500)	950	4,000	(3,050)	6,000
16110 Utilities - Water	0	3,750	(3,750)	23,419	30,000	(6,581)	45,000
16116 Permit Expense - Water	0	133	(133)	1,589	1,067	522	1,600
16132 Generator Expense	0	417	(417)	362	3,333	(2,971)	5,000
<b>Total Water Service</b>	<b>23,675</b>	<b>31,016</b>	<b>(7,341)</b>	<b>258,713</b>	<b>248,131</b>	<b>10,582</b>	<b>372,197</b>
<b>Garbage Service</b>							
16301 Garbage Expense	31	63	(32)	410	500	(90)	750

# Actual vs. Budget Comparison

## Black Canyon City DWID - GOF



	February 2026			July 2025 - February 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Expenditures</b>							
<b>Total Garbage Service</b>	31	63	(32)	410	500	(90)	750
<b>Administrative Service</b>							
16702 Rents & Leases	780	1,070	(290)	8,710	8,560	150	12,840
16703 Legal Fees	0	11,250	(11,250)	61,577	90,000	(28,423)	135,000
16705 Auditing Fees	0	1,667	(1,667)	0	13,333	(13,333)	20,000
16706 Engineering Fees	0	208	(208)	0	1,667	(1,667)	2,500
16710 Website Hosting	350	167	183	374	1,333	(959)	2,000
16712 Bookkeeping Fees	0	2,450	(2,450)	16,733	25,200	(8,467)	35,000
16714 Printing & Office Supplies	458	208	249	3,855	1,667	2,188	2,500
16717 Postage	155	400	(245)	3,373	3,200	173	4,800
16718 Insurance & Surety Bond	0	0	0	16,691	19,316	(2,625)	23,500
16722 Bank Service Charges	58	188	(130)	1,393	1,500	(107)	2,250
16723 Travel Expense	0	283	(283)	3,660	2,267	1,393	3,400
16724 Publication Expense	0	42	(42)	0	333	(333)	500
16728 Record Storage Fee	0	23	(23)	158	180	(23)	270
16734 General Management Fees	0	4,167	(4,167)	29,635	33,333	(3,698)	50,000
16738 Bank Merchant Service Fees	55	438	(383)	419	3,500	(3,081)	5,250
16739 Penalty Fee	0	17	(17)	149	133	15	200
16743 Computer Software & Supplies	739	833	(94)	19,967	6,667	13,300	10,000
16744 Office Management Expense	2,561	2,917	(356)	25,015	23,333	1,681	35,000
<b>Total Administrative Service</b>	5,155	26,326	(21,171)	191,707	235,523	(43,816)	345,010
<b>Security Service</b>							
16803 Security Services	0	1,250	(1,250)	11,402	10,000	1,402	15,000
<b>Total Security Service</b>	0	1,250	(1,250)	11,402	10,000	1,402	15,000
<b>Facilities</b>							
17401 Maint & Repairs - Facilities	0	708	(708)	5,075	5,667	(591)	8,500
17404 Internet - Office	0	42	(42)	318	333	(15)	500
17405 Electric - Office	149	317	(168)	1,855	2,533	(678)	3,800
<b>Total Facilities</b>	149	1,067	(918)	7,249	8,533	(1,285)	12,800
<b>Other Expense</b>							
17802 Miscellaneous Expense	112	567	(454)	2,323	4,533	(2,211)	6,800
17804 Contingency Expense	0	2,083	(2,083)	0	16,667	(16,667)	25,000
<b>Total Other Expense</b>	112	2,650	(2,538)	2,323	21,200	(18,877)	31,800
<b>Total Expenditures</b>	29,122	62,371	(33,249)	471,803	523,887	(52,084)	777,557
<b>Total Revenues (Expenditures)</b>	<b>(28,355)</b>	<b>(25,517)</b>	<b>(2,838)</b>	<b>(211,729)</b>	<b>(125,554)</b>	<b>(86,175)</b>	<b>(155,307)</b>

# Actual vs. Budget Comparison

## Black Canyon City DWID - GOF



	February 2026			July 2025 - February 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
<b>Other Revenues</b>							
<b>Extra Ordinary Revenue</b>							
15906 WIFA Loan Reimbursement	0	22,917	(22,917)	222,669	183,333	39,336	275,000
<b>Total Extra Ordinary Revenue</b>	<b>0</b>	<b>22,917</b>	<b>(22,917)</b>	<b>222,669</b>	<b>183,333</b>	<b>39,336</b>	<b>275,000</b>
<b>Total Other Revenues</b>	<b>0</b>	<b>22,917</b>	<b>(22,917)</b>	<b>222,669</b>	<b>183,333</b>	<b>39,336</b>	<b>275,000</b>
<b>Other Expenditures</b>							
<b>Capital Outlay</b>							
17901 Capital Outlay	0	0	0	238,543	0	238,543	77,332
17905 Depreciation Expense	14,608	0	14,608	116,864	0	116,864	0
17909 WIFA PM Expense	0	0	0	17,751	0	17,751	0
<b>Total Capital Outlay</b>	<b>14,608</b>	<b>0</b>	<b>14,608</b>	<b>373,158</b>	<b>0</b>	<b>373,158</b>	<b>77,332</b>
<b>Total Other Expenditures</b>	<b>14,608</b>	<b>0</b>	<b>14,608</b>	<b>373,158</b>	<b>0</b>	<b>373,158</b>	<b>77,332</b>
<b>Total Other Revenues (Expenditures)</b>	<b>(14,608)</b>	<b>22,917</b>	<b>(37,525)</b>	<b>(150,489)</b>	<b>183,333</b>	<b>(333,823)</b>	<b>197,668</b>
<b>Excess Revenues (Expenditures)</b>	<b>(42,963)</b>	<b>(2,601)</b>	<b>(40,363)</b>	<b>(362,218)</b>	<b>57,779</b>	<b>(419,998)</b>	<b>42,361</b>

# Account Balance as of 02/28/2026

## Black Canyon City DWID - Investment Detail



**FUND: General Operating**

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
<b>Checking Account(s)</b>					
BMO Bank N.A. (XXXX0000)			0.00%	27,288.72	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	37,794.54	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	71,449.47	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	19,219.48	Cash in Bank -General
<b>Totals for General Operating Fund</b>				<b>\$208,742.21</b>	
<b>Grand Total for Black Canyon City DWID :</b>				<b>\$208,742.21</b>	