



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | March 31, 2026

Black Canyon City Water Improvement District



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Monthly Financial Summary - General Operating Fund

Black Canyon City DWID - GOF

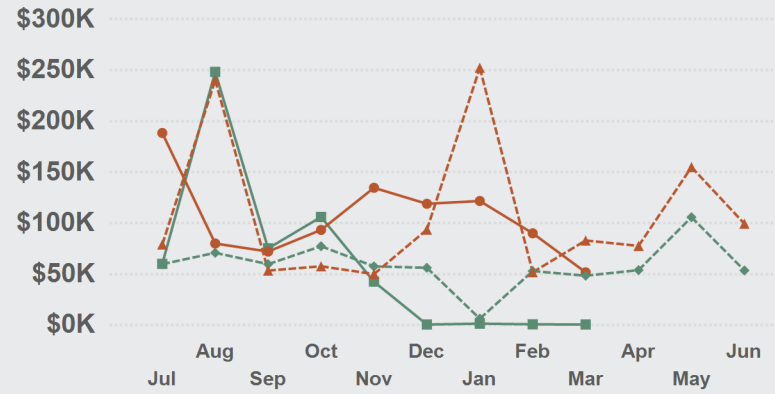


Account Balance Summary

Balance as of 03/01/2026	\$212,177
Receipts	154,380
Disbursements	(157,442)
Balance as of 03/31/2026	\$209,114

Overall Revenues & Expenditures By Month (Year to Date)

—■ Current Year Revenues - - -■ Prior Year Revenues
—● Current Year Expenditures - - -● Prior Year Expenditures



March 2026

Revenues

Actual	Budget	Over/(Under)
\$591	\$68,771	(\$68,180)

Expenditures

Actual	Budget	Over/(Under)
\$51,768	\$62,371	(\$10,603)

July 2025 - March 2026 (Year to Date)

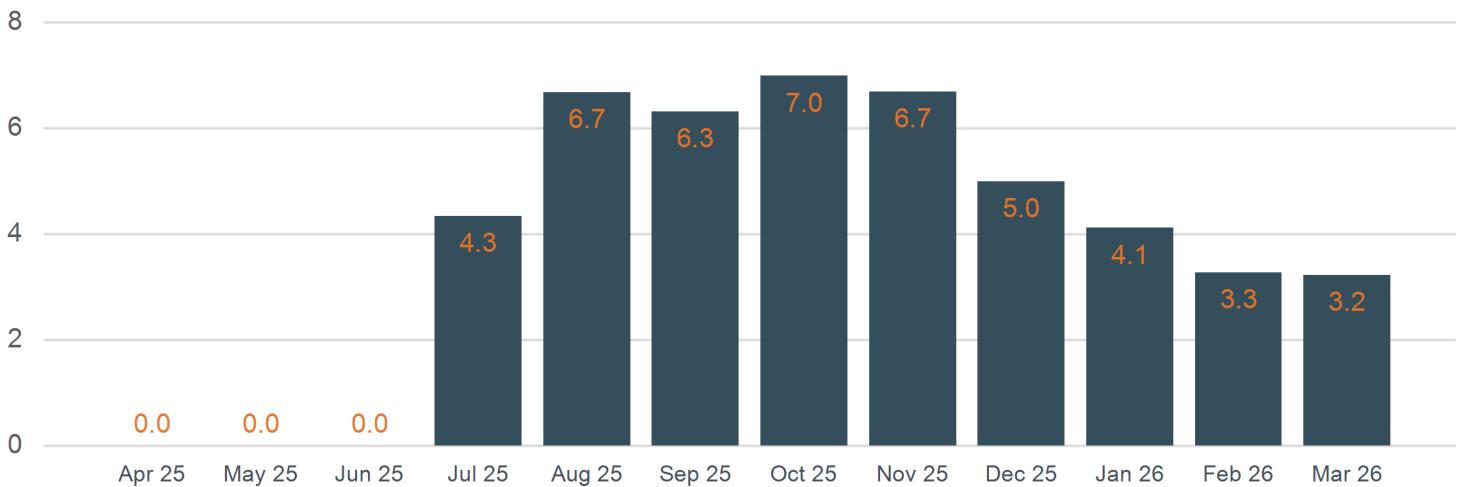
Revenues

Actual	Budget	Over/(Under)
\$535,776	\$650,437	(\$114,662)

Expenditures

Actual	Budget	Over/(Under)
\$951,384	\$586,259	\$365,125

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 03/01/2026				\$71,449.47
Receipts				
	Interest Earned on Account		164.41	
Total Receipts				\$164.41
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 03/31/2026				\$71,613.88

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2026				\$27,288.72
Receipts				
	Customer Payments		64,972.96	
	Customer Payments		15,815.43	
Total Receipts				\$80,788.39
Disbursements				
1025	Black Canyon WID	Transfer to Warrant Fund	(27,000.00)	
1026	Black Canyon WID	Transfer to Warrant Fund	(16,000.00)	
1027	Black Canyon WID	Transfer to Warrant Fund	(30,000.00)	
ACH	APS	Utility Expense	(148.57)	
ACH	APS	Utility Expense	(2,463.36)	
ACH	UniSource Energy Services	Utility Expense	(74.79)	
ACH	UniSource Energy Services	Utility Expense	(75.90)	
ACH	Merchant Services	Credit Card Processing Fees	(154.71)	
ACH	BMO	Bank Service Charge	(59.28)	
Debit	US Postal Service	Annual Post Office Box	(376.00)	
Debit Crd	USPS	Postage	(457.50)	
Debit Crd	USPS	Postage	(2.55)	
Debit Crd	USPS	Postage	(1,206.15)	
Debit Crd	USPS	Postage	(7.20)	
Debit Crd	Plaud LLC	Transcription Subscription	(242.47)	
Debit Crd	USPS	Postage	(13.35)	
Debit Crd	USPS	Postage	(359.29)	
Debit Crd	USPS	Postage	(403.00)	
Debit Crd	USPS	Postage	(109.80)	
Debit Crd	USPS	Postage	(5.50)	
Debit Crd	Rural Water Association of Arizona	Membership Fee	(75.00)	
Debit Crd	USPS	Postage	(3.60)	
Debit Crd	Walmart	Office Supplies	(34.30)	
Debit Crd	Walmart	Office Supplies	(16.23)	
Debit Crd	USPS	Postage	(519.72)	
Debit Crd	USPS	Postage	(2.55)	
Debit Crd	Prescott Newspapers	Publication Expense	(587.07)	
Debit Crd	USPS	Postage	(3.60)	
Debit Crd	Walmart	Office Supplies	(27.14)	
Debit Crd	USPS	Postage	(2.55)	
Debit Crd	USPS	Postage	(24.40)	
Debit Crd	USPS	Postage	(3.60)	
Total Disbursements				(\$80,459.18)
Balance as of 03/31/2026				\$27,617.93

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2026				\$37,794.54
Receipts				
	Interest Earned on Account		149.80	
Total Receipts				\$149.80
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 03/31/2026				\$37,944.34

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2026				\$22,653.80
Receipts				
	Transfer from BMO		27,000.00	
	Transfer from BMO		16,000.00	
	Transfer from BMO		30,000.00	
	Interest Earned on Account		277.12	
Total Receipts				\$73,277.12
Disbursements				
221449	A Quality Excavating, LLC	Leak and Asphalt Repairs	(10,630.57)	
221450	Aquaflow Solutions Inc.	Check Valves	(3,924.29)	
221451	Metron Farnier, LLC	Meter Replacement Program	(19,618.81)	
221452	Northern Arizona IT	IT Services	(205.27)	
221453	Rural Water Impact & Municipal Impact	Annual Website Subscription	(705.00)	
221454	A Quality Excavating, LLC	K Mine Leak Repair	(6,359.35)	
221455	Fever Enterprises LLC	Pump Repairs	(10,851.75)	
221456	Fortiline, Inc.	Meter Repair Supplies	(784.47)	
221457	Julie Owings	Office Administration 2/23 - 3/8/2026	(1,302.00)	
221458	RLM Enterprises LLC.	Office Rent	(780.00)	
221459	Julie Owings	Office Administration 3/9-3/22/2026	(960.75)	
221460	Arizona Utility Billing Solutions, LLC	Maintenance & Operations	(1,050.00)	
221461	Aquaflow Solutions Inc.	Repairs	(10,260.09)	
221462	A Quality Excavating, LLC	Kings Way Leak Repairs	(8,444.45)	
221463	Deluxe	Check Stock Order	(409.60)	
221464	Inner Basin Enviromental, LLC	Laboratory Expense	(520.00)	
221465	US Postal Service	VOID: Annual Post Office Box	0.00	
221466	USA BlueBook	DPD Dispenser	(176.23)	
Total Disbursements				(\$76,982.63)
Balance as of 03/31/2026				\$18,948.29

Cash Flow Report - Security Funds Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 03/01/2026				\$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 03/31/2026				\$52,990.00

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	March 2026			July 2025 - March 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water-Customer Service Revenue	0	31,500	(31,500)	214,070	315,000	(100,930)	450,000
14105 Connection Fees	0	63	(63)	0	563	(563)	750
14110 Capital Fund/Surcharge	0	9,333	(9,333)	71,585	84,000	(12,415)	112,000
14111 Capital Fund/Flat Rate	0	0	0	(19)	0	(19)	0
14112 Water Maintenance Fees	0	100	(100)	592	900	(308)	1,200
Total Water Revenue	0	40,996	(40,996)	286,228	400,462	(114,234)	563,950
Tap Connection Revenue							
14501 Meter Installation Fees	0	167	(167)	0	1,500	(1,500)	2,000
14505 Application Fees	0	125	(125)	0	1,125	(1,125)	1,500
Total Tap Connection Revenue	0	292	(292)	0	2,625	(2,625)	3,500
Administrative Revenue							
14702 Penalties & Interest	0	1,000	(1,000)	5,446	9,000	(3,554)	12,000
14708 Certification Fees	0	33	(33)	0	300	(300)	400
Total Administrative Revenue	0	1,033	(1,033)	5,446	9,300	(3,854)	12,400
Interest Revenue							
14801 Interest Earned on Checking	277	342	(65)	4,000	3,075	925	4,100
14802 Interest Earned on Temp. Invest	314	833	(519)	5,914	7,500	(1,586)	10,000
Total Interest Revenue	591	1,175	(584)	9,914	10,575	(661)	14,100
Other Revenue							
15801 Miscellaneous Income	0	1,525	(1,525)	9,034	13,725	(4,691)	18,300
15803 Tower Lease	0	833	(833)	2,450	7,500	(5,050)	10,000
15805 Sales Tax Accounting Discount	0	0	0	34	0	34	0
Total Other Revenue	0	2,358	(2,358)	11,518	21,225	(9,707)	28,300
Total Revenues	591	45,854	(45,263)	313,107	444,187	(131,081)	622,250
Expenditures							
Water Service							
16102 Operations - Water	14,890	18,216	(3,326)	141,538	163,948	(22,410)	218,597
16105 Maintenance & Repairs - Water	7,401	6,250	1,151	132,902	56,250	76,652	75,000
16107 Chemicals - Water	0	1,750	(1,750)	6,805	15,750	(8,945)	21,000
16108 Laboratory Expense - Water	60	500	(440)	1,755	4,500	(2,745)	6,000
16110 Utilities - Water	1,975	3,750	(1,775)	27,858	33,750	(5,892)	45,000
16116 Permit Expense - Water	0	133	(133)	1,589	1,200	389	1,600
16132 Generator Expense	61	417	(355)	509	3,750	(3,241)	5,000
Total Water Service	24,387	31,016	(6,629)	312,955	279,148	33,807	372,197

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	March 2026			July 2025 - March 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Garbage Service							
16301 Garbage Expense	0	63	(63)	410	563	(153)	750
Total Garbage Service	0	63	(63)	410	563	(153)	750
Administrative Service							
16702 Rents & Leases	780	1,070	(290)	9,490	9,630	(140)	12,840
16703 Legal Fees	0	11,250	(11,250)	81,940	101,250	(19,310)	135,000
16705 Auditing Fees	0	1,667	(1,667)	0	15,000	(15,000)	20,000
16706 Engineering Fees	0	208	(208)	0	1,875	(1,875)	2,500
16710 Website Hosting	0	167	(167)	374	1,500	(1,126)	2,000
16712 Bookkeeping Fees	3,060	2,450	610	23,421	27,650	(4,229)	35,000
16714 Printing & Office Supplies	60	208	(149)	4,700	1,875	2,825	2,500
16717 Postage	3,124	400	2,724	6,497	3,600	2,897	4,800
16718 Insurance & Surety Bond	1,748	0	1,748	18,439	19,316	(877)	23,500
16722 Bank Service Charges	63	188	(124)	1,456	1,688	(231)	2,250
16723 Travel Expense	0	283	(283)	3,660	2,550	1,110	3,400
16724 Publication Expense	587	42	545	587	375	212	500
16728 Record Storage Fee	23	23	0	203	203	0	270
16734 General Management Fees	0	4,167	(4,167)	29,635	37,500	(7,865)	50,000
16738 Bank Merchant Service Fees	155	438	(283)	574	3,938	(3,364)	5,250
16739 Penalty Fee	0	17	(17)	149	150	(1)	200
16743 Computer Software & Supplies	205	833	(628)	20,172	7,500	12,672	10,000
16744 Office Management Expense	2,583	2,917	(334)	27,598	26,250	1,348	35,000
Total Administrative Service	12,388	26,326	(13,938)	228,894	261,849	(32,955)	345,010
Security Service							
16803 Security Services	0	1,250	(1,250)	11,402	11,250	152	15,000
Total Security Service	0	1,250	(1,250)	11,402	11,250	152	15,000
Facilities							
17401 Maint & Repairs - Facilities	151	708	(557)	5,226	6,375	(1,149)	8,500
17404 Internet - Office	0	42	(42)	318	375	(57)	500
17405 Electric - Office	159	317	(157)	2,014	2,850	(836)	3,800
Total Facilities	310	1,067	(756)	7,559	9,600	(2,041)	12,800
Other Expense							
17802 Miscellaneous Expense	75	567	(492)	2,398	5,100	(2,702)	6,800
17804 Contingency Expense	0	2,083	(2,083)	0	18,750	(18,750)	25,000
Total Other Expense	75	2,650	(2,575)	2,398	23,850	(21,452)	31,800
Total Expenditures	37,160	62,371	(25,211)	563,618	586,259	(22,641)	777,557

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	March 2026			July 2025 - March 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Total Revenues (Expenditures)	(36,569)	(16,517)	(20,052)	(250,511)	(142,071)	(108,440)	(155,307)
Other Revenues							
Extra Ordinary Revenue							
15906 WIFA Loan Reimbursement	0	22,917	(22,917)	222,669	206,250	16,419	275,000
Total Extra Ordinary Revenue	0	22,917	(22,917)	222,669	206,250	16,419	275,000
Total Other Revenues	0	22,917	(22,917)	222,669	206,250	16,419	275,000
Other Expenditures							
Capital Outlay							
17901 Capital Outlay	0	0	0	238,543	0	238,543	77,332
17905 Depreciation Expense	14,608	0	14,608	131,472	0	131,472	0
17909 WIFA PM Expense	0	0	0	17,751	0	17,751	0
Total Capital Outlay	14,608	0	14,608	387,766	0	387,766	77,332
Total Other Expenditures	14,608	0	14,608	387,766	0	387,766	77,332
Total Other Revenues (Expenditures)	(14,608)	22,917	(37,525)	(165,097)	206,250	(371,347)	197,668
Excess Revenues (Expenditures)	(51,177)	6,399	(57,577)	(415,608)	64,179	(479,787)	42,361

Account Balance as of 03/31/2026

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%	27,617.93	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	37,944.34	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	71,613.88	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	18,948.29	Cash in Bank -General
Totals for General Operating Fund				\$209,114.44	
Grand Total for Black Canyon City DWID :				\$209,114.44	