



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | April 30, 2026

Black Canyon City Water Improvement District



WEBSITE

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Monthly Financial Summary - General Operating Fund

Black Canyon City DWID - GOF

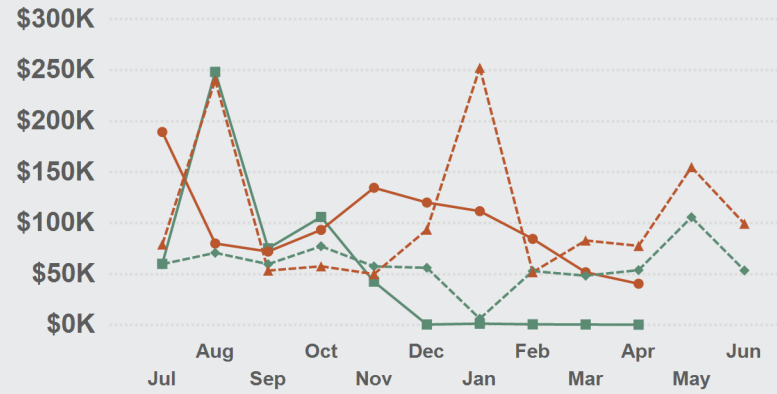


Account Balance Summary

Balance as of 04/01/2026	\$207,802
Receipts	156,852
Disbursements	(184,203)
Balance as of 04/30/2026	\$180,451

Overall Revenues & Expenditures By Month (Year to Date)

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



April 2026

Revenues

Actual	Budget	Over/(Under)
\$418	\$73,271	(\$72,852)

Expenditures

Actual	Budget	Over/(Under)
\$40,603	\$64,457	(\$23,855)

July 2025 - April 2026 (Year to Date)

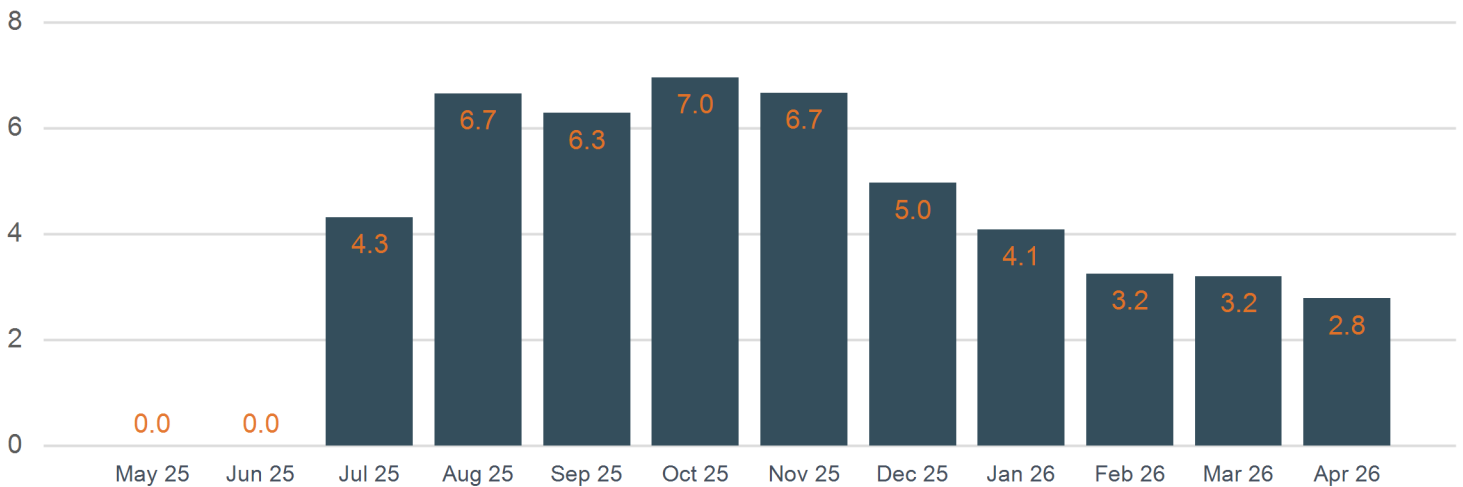
Revenues

Actual	Budget	Over/(Under)
\$536,213	\$723,708	(\$187,496)

Expenditures

Actual	Budget	Over/(Under)
\$978,876	\$650,716	\$328,160

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 04/01/2026				\$71,613.88
Receipts				
	Interest Earned on Account		201.34	
Total Receipts				\$201.34
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 04/30/2026				\$71,815.22

Cash Flow Report - BMO Checking Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 04/01/2026				\$27,993.93
Receipts				
	Customer Payments		65,280.20	
	Customer Payments		5,991.22	
Total Receipts				\$71,271.42
Disbursements				
1028	Black Canyon WID	Water Angel Payment - Acct. 304	(100.00)	
1029	Black Canyon WID	Transfer to Warrant Fund	(35,000.00)	
1030	Black Canyon WID	Water Angel Payment - Acct. 499	(200.00)	
1031	Black Canyon WID	Transfer to Warrant Fund	(15,000.00)	
1032	Black Canyon WID	Transfer to Warrant Fund	(20,000.00)	
1033	Black Canyon WID	Transfer to Warrant Fund	(15,000.00)	
ACH	APS	Utility Expense	(159.37)	
ACH	APS	Utility Expense	(1,974.99)	
ACH	Merchant Services	Credit Card Processing Fees	(291.50)	
ACH	BMO	Bank Service Charge	(65.03)	
ACH	BMO	Customer Returned Items	(101.58)	
Debit Crd	Chilleens on 17	Travel Expense	(48.94)	
Debit Crd	Barney's Bargain Barn	Paint	(19.41)	
Debit Crd	Two Brothers Kitchen	Meeting Lunch	(39.36)	
Debit Crd	USPS	Postage	(2.55)	
Debit Crd	USPS	Postage	(136.17)	
Debit Crd	USPS	Postage	(19.00)	
Debit Crd	Staples	Office Supplies	(159.11)	
Debit Crd	USPS	Postage	(11.60)	
Debit Crd	USPS	Postage	(2.55)	
Debit Crd	USPS	Postage	(3.60)	
Debit Crd	Walmart	Office Supplies	(8.51)	
Debit Crd	Walmart	Office Supplies	(66.29)	
Debit Crd	USPS	Postage	(3.60)	
Debit Crd	USPS	Postage	(2.55)	
Debit Crd	Amazon	Supply Purchase	(5.72)	
Debit Crd	T Mobile	Telephone Expense	(76.35)	
Debit Crd	Home Depot	Maintenance & Repair - Facilities	(63.51)	
Debit Crd	Walmart	Supply Purchase	(14.94)	
Debit Crd	T Mobile	Telephone Expense	(41.27)	
Debit Crd	USPS	Postage	(18.15)	
Debit Crd	Amazon	Office Supplies	(9.35)	
Total Disbursements				(\$88,645.00)
Balance as of 04/30/2026				\$10,620.35

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 04/01/2026				\$37,944.34
Receipts				
	Interest Earned on Account		178.52	
Total Receipts				\$178.52
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 04/30/2026				\$38,122.86

Cash Flow Report - Cash in Bank General Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 04/01/2026				\$17,259.80
Receipts				
	Transfer from BMO		35,000.00	
	Transfer from BMO		15,000.00	
	Transfer from BMO		20,000.00	
	Transfer from BMO		15,000.00	
	Interest Earned on Account		200.77	
Total Receipts				\$85,200.77
Disbursements				
221467	Aleshia Michels	Office Administration 3/23-4/8/2026	(144.00)	
221468	All Copy Products	Copier Administration Fees	(58.49)	
221469	Arizona Utility Operations	Operations Expense	(13,840.00)	
221470	Bradshaw Residential Services, LLC	Office Repairs	(151.00)	
221471	Cavanaugh Family Trust	Customer Refund	(60.65)	
221472	Fever Enterprises LLC	Maintenance & Repair	(6,150.00)	
221473	Fortiline, Inc.	Meter Repair Supplies	(137.69)	
221474	Inner Basin Enviromental, LLC	Laboratory Expense	(285.00)	
221475	Julie Owings	Office Administration 3/23-4/8/2026	(1,176.00)	
221476	Northern Arizona IT	IT Service & Software Subscription	(205.27)	
221477	Philadelphia Insurance Companies	Insurance Expense	(1,748.00)	
221478	USA BlueBook	Customer ID 704202; Inv# 971208, Inv#	(1,040.69)	
221479	Arizona Utility Operations	Operations Expense	(13,872.00)	
221480	A Quality Excavating, LLC	Maintenance & Repairs - Leak Repair	(3,617.00)	
221481	Boyle, Pecharich, Cline, Whittington & St	Legal Fees	(20,469.50)	
221482	Aleshia Michels	Office Administration 4/6-4/19/26	(1,549.68)	
221483	Julie Owings	Office Administration 4/6-4/19/26	(1,239.00)	
221484	Boyle, Pecharich, Cline, Whittington & St	Legal Fees	(10,067.50)	
221485	Fever Enterprises LLC	VOID: Maintenance & Repair	0.00	
221486	J&J Waterworks, LLC	Lab Fees - Initial Setup	(1,500.00)	
221487	Municipal Accounts & Consulting, L.P.	Bookkeeping Expense	(13,369.73)	
221488	Northern Arizona IT	IT Service & Software Subscription	(49.39)	
221489	RLM Enterprises LLC.	Office Rent	(780.00)	
221490	Aleshia Michels	Office Administration 4/20-4/26/26	(918.96)	
221491	Julie Owings	Office Administration 4/20-4/26/26	(530.25)	
221492	Northern Arizona IT	IT Service & Software Subscription	(674.02)	
221493	Philadelphia Insurance Companies	Insurance Expense	(1,800.00)	
221494	All Copy Products	Copier Administration Fees	(123.86)	
Void Check	Prescott Utility Locating	VOID: Void Check 221250 - Maintenance	0.00	
Total Disbursements				(\$95,557.68)
Balance as of 04/30/2026				\$6,902.89

Cash Flow Report - Security Funds Account

Black Canyon City DWID - GOF



Number	Name	Memo	Amount	Balance
Balance as of 04/01/2026				\$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 04/30/2026				\$52,990.00

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	April 2026			July 2025 - April 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Revenues							
Water Revenue							
14101 Water-Customer Service Revenue	(162)	36,000	(36,162)	213,907	351,000	(137,093)	450,000
14105 Connection Fees	0	63	(63)	0	625	(625)	750
14110 Capital Fund/Surcharge	0	9,333	(9,333)	71,585	93,333	(21,748)	112,000
14112 Water Maintenance Fees	0	100	(100)	592	1,000	(408)	1,200
Total Water Revenue	(162)	45,496	(45,658)	286,084	445,958	(159,874)	563,950
Tap Connection Revenue							
14501 Meter Installation Fees	0	167	(167)	0	1,667	(1,667)	2,000
14505 Application Fees	0	125	(125)	0	1,250	(1,250)	1,500
Total Tap Connection Revenue	0	292	(292)	0	2,917	(2,917)	3,500
Administrative Revenue							
14702 Penalties & Interest	0	1,000	(1,000)	5,446	10,000	(4,554)	12,000
14708 Certification Fees	0	33	(33)	0	333	(333)	400
Total Administrative Revenue	0	1,033	(1,033)	5,446	10,333	(4,888)	12,400
Interest Revenue							
14801 Interest Earned on Checking	201	342	(141)	4,201	3,417	785	4,100
14802 Interest Earned on Temp. Invest	380	833	(453)	6,294	8,333	(2,040)	10,000
Total Interest Revenue	581	1,175	(594)	10,495	11,750	(1,255)	14,100
Other Revenue							
15801 Miscellaneous Income	0	1,525	(1,525)	9,034	15,250	(6,216)	18,300
15803 Tower Lease	0	833	(833)	2,450	8,333	(5,883)	10,000
15805 Sales Tax Accounting Discount	0	0	0	34	0	34	0
Total Other Revenue	0	2,358	(2,358)	11,518	23,583	(12,065)	28,300
Total Revenues	418	50,354	(49,936)	313,544	494,542	(180,998)	622,250
Expenditures							
Water Service							
16102 Operations - Water	250	18,216	(17,966)	136,688	182,164	(45,476)	218,597
16105 Maintenance & Repairs - Water	3,617	6,250	(2,633)	139,132	62,500	76,632	75,000
16107 Chemicals - Water	0	1,750	(1,750)	6,805	17,500	(10,695)	21,000
16108 Laboratory Expense - Water	1,500	500	1,000	3,255	5,000	(1,745)	6,000
16110 Utilities - Water	118	3,750	(3,632)	27,975	37,500	(9,525)	45,000
16116 Permit Expense - Water	0	133	(133)	1,589	1,333	256	1,600
16132 Generator Expense	30	417	(386)	518	4,167	(3,649)	5,000
Total Water Service	5,515	31,016	(25,502)	315,961	310,164	5,797	372,197
Garbage Service							
16301 Garbage Expense	0	63	(63)	410	625	(215)	750

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	April 2026			July 2025 - April 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Expenditures							
Total Garbage Service	0	63	(63)	410	625	(215)	750
Administrative Service							
16702 Rents & Leases	780	1,070	(290)	10,270	10,700	(430)	12,840
16703 Legal Fees	0	11,250	(11,250)	81,940	112,500	(30,560)	135,000
16705 Auditing Fees	0	1,667	(1,667)	0	16,667	(16,667)	20,000
16706 Engineering Fees	0	208	(208)	0	2,083	(2,083)	2,500
16710 Website Hosting	0	167	(167)	374	1,667	(1,293)	2,000
16712 Bookkeeping Fees	3,137	2,450	687	26,558	30,100	(3,542)	35,000
16714 Printing & Office Supplies	227	208	19	4,617	2,083	2,534	2,500
16717 Postage	200	400	(200)	6,697	4,000	2,697	4,800
16718 Insurance & Surety Bond	1,800	2,086	(286)	20,239	21,402	(1,163)	23,500
16722 Bank Service Charges	67	188	(121)	1,523	1,875	(352)	2,250
16723 Travel Expense	0	283	(283)	3,170	2,833	336	3,400
16724 Publication Expense	0	42	(42)	587	417	170	500
16728 Record Storage Fee	23	23	0	225	225	0	270
16734 General Management Fees	7,500	4,167	3,333	29,535	41,667	(12,132)	50,000
16738 Bank Merchant Service Fees	292	438	(146)	865	4,375	(3,510)	5,250
16739 Penalty Fee	0	17	(17)	149	167	(18)	200
16743 Computer Software & Supplies	630	833	(204)	20,895	8,333	12,562	10,000
16744 Office Management Expense	5,648	2,917	2,731	32,650	29,167	3,484	35,000
Total Administrative Service	20,303	28,412	(8,109)	240,295	290,260	(49,966)	345,010
Security Service							
16803 Security Services	0	1,250	(1,250)	11,402	12,500	(1,098)	15,000
Total Security Service	0	1,250	(1,250)	11,402	12,500	(1,098)	15,000
Facilities							
17401 Maint & Repairs - Facilities	83	708	(625)	5,309	7,083	(1,774)	8,500
17404 Internet - Office	0	42	(42)	318	417	(98)	500
17405 Electric - Office	0	317	(317)	2,014	3,167	(1,152)	3,800
Total Facilities	83	1,067	(984)	7,642	10,667	(3,025)	12,800
Other Expense							
17802 Miscellaneous Expense	94	567	(473)	2,492	5,667	(3,175)	6,800
17804 Contingency Expense	0	2,083	(2,083)	0	20,833	(20,833)	25,000
Total Other Expense	94	2,650	(2,556)	2,492	26,500	(24,008)	31,800
Total Expenditures	25,995	64,457	(38,463)	578,202	650,716	(72,515)	777,557
Total Revenues (Expenditures)	(25,576)	(14,103)	(11,473)	(264,658)	(156,175)	(108,483)	(155,307)

Actual vs. Budget Comparison

Black Canyon City DWID - GOF



	April 2026			July 2025 - April 2026			Annual Budget
	Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Other Revenues							
Extra Ordinary Revenue							
15906 WIFA Loan Reimbursement	0	22,917	(22,917)	222,669	229,167	(6,498)	275,000
Total Extra Ordinary Revenue	0	22,917	(22,917)	222,669	229,167	(6,498)	275,000
Total Other Revenues	0	22,917	(22,917)	222,669	229,167	(6,498)	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	146,080	0	146,080	0
17909 WIFA PM Expense	0	0	0	16,051	0	16,051	0
Total Capital Outlay	14,608	0	14,608	400,674	0	400,674	77,332
Total Other Expenditures	14,608	0	14,608	400,674	0	400,674	77,332
Total Other Revenues (Expenditures)	(14,608)	22,917	(37,525)	(178,005)	229,167	(407,172)	197,668
Excess Revenues (Expenditures)	(40,184)	8,813	(48,998)	(442,663)	72,992	(515,655)	42,361

Account Balance as of 04/30/2026

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%	10,620.35	BMO Checking
YAVAPAI COUNTY (XXXX0000)			0.00%	38,122.86	Capital Reserve/Impact
YAVAPAI COUNTY (XXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXX0000)			0.00%	71,815.22	Arsenic Sinking
YAVAPAI COUNTY (XXXX0000)			0.00%	6,902.89	Cash in Bank -General
Totals for General Operating Fund				\$180,451.32	
Grand Total for Black Canyon City DWID :				\$180,451.32	