



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Bookkeeper's Report | January 31, 2025

Black Canyon City Water Improvement District

(District Prepared Data)



WEBSITE

www.municipalaccounts.com



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Cash Flow Report - Arsenic Sinking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 01/01/2025				\$126,360.43
Receipts				
	Interest Earned on Account		806.84	
Total Receipts				\$806.84
Disbursements				
	No Disbursements Activity		0.00	
Total Disbursements				\$0.00
Balance as of 01/31/2025				\$127,167.27

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 01/01/2025				\$59,508.86
Receipts				
	Audit #23,557 Cks		2,693.96	
	Audit # 23,588 csh		148.32	
	Audit # 23,560 d/cc		1,354.10	
	Audit # 23,561 csh		410.00	
	Audit # 23,562 d/cc		346.96	
	Audit # 23,563 chks		427.18	
	Audit # 23,564 d/cc		93.96	
	Audit # 23,565 csh		54.61	
	JW Tech Consulting - Teknet Payment		350.00	
	Audit # 23,567 csh		920.99	
	Audit # 23,568 csh		130.00	
	Audit # 23,569 chk		4,549.91	
	Audit # 23,571 d/cc		479.91	
	Payment		868.14	
	aUDIT # 23,575 csh		142.75	
	Audit # 23,576 chk		2,029.80	
	Audit # 23,578 d/cc		414.37	
	Audit # 23,579 chks		815.43	
	Audit # 23,580 csh		40.00	
	Audit # 23,581 ck/mo		100.00	
	Audit # 23,583 d/cc		149.59	
	Audit # 23,584 chks		4,792.06	
	Audit # 23,585 csh		768.69	
	Audit # 23,587 d/cc		726.67	
	Audit # 23,588 csh		62.23	
	Audit # 23,590 d/cc		738.33	
	Audit # 23,593 chk		2,725.43	
	Audit #23,594 csh		290.00	
	Audit # 23,595 cks		1,742.22	
	Audit # 23,596 cks		46.97	
	Audit # 23,598 d/cc		912.26	
	Audit # 23,599 d/cc		50.79	
	Audit # 23,600 d/cc		189.09	
	Audit # 23,601 cks		1,272.42	
	Audit # 23,602 csh		507.95	
	Audit # 23,603 cks		2,211.53	
	Audit # 23,604 csh		150.00	
	Audit # 23,605 cks		547.59	
	aUDIT #23,607 d/cc		1,254.08	
	Audit # 23,609 cks		143.54	
	Audit # 23,610 csh		63.00	

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Receipts				
	Audit # 23,611 d/cc		50.19	
	Audit # 23,612 cks		73.68	
	Audit # 23,613 cks		1,240.24	
	Audit # 23,614 csh		204.00	
	Audit # 23,615 d/cc		579.08	
	Audit # 23,616 cks		129.49	
	Audit # 23,618 cks		3,786.57	
	Audit # 23,619 csh		50.00	
	Audit # 23,621 d/cc		272.74	
	Audit # 23,624 cks		102.66	
	Audit # 23,625 cks/mo		500.00	
	Audit # 23,626 d/cc		315.71	
	Deposit		360.93	
	Audit #23,628 cks		725.69	
	Audit # 23,630 d/cc		159.46	
	Deposit		200.00	
	Audit # 23,646 csh		220.00	
	Audit # 23,647 cks/mo		826.57	
	Audit # 23,649 cks		200.00	
	Audit # 23,654 debit		66.05	
	Audit # 23,655 d/cc		728.28	
	Audit # 23,656 cash		103.00	
	Audit # 23,656 d/cc		30.00	
	Audit # 23,656 cks/mo		359.14	
	Customer Payment		303.41	
	Audit # 23,657 debit/cc		522.55	
	Audit # 23,658 checks		440.44	
	Audit # 23,657, 23,662,23,659 cash		462.19	
	Audit # 23,660 cks/mo		1,330.04	
	Audit # 23,660 & 23,661 dbt/cc		476.90	
	Audit # 23,663 dbt/cc		1,959.68	
	Audit # 23,665 cash		86.35	
	Audit # 23,667 debit/cc		1,114.45	
Total Receipts				\$53,694.32

Disbursements

ACH	Merchant Services	Credit Card Processing Fees	(519.10)
ACH	Bluehost.com	Bluehost.com	(217.05)
ACH	BMO Harris Bank	Bank Service Charge	(183.39)
ACH	BMO Harris Bank	Customer Returned Item	(39.35)
ACH	AZ Department of Revenue	Sales Tax Payment	(2,978.99)
Debit Crd	QuickBooks	Software Purchase	(1,575.04)
Debit Crd	Dell	Computer Purchase	(4,606.30)

Cash Flow Report - BMO Checking Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Disbursements				
Debit Crd	National Rural Water	Membership Fees	(49.00)	
Debit Crd	Ace Hardware	Supply Purchase	(43.48)	
Debit Crd	USPS	Postage Supplies	(447.45)	
Dep		Adjust import ep	(15.26)	
Deposit		Transfer from BMO Checking	(33,575.60)	
Transfer		November Capital Surcharge	(9,402.40)	
Transfer		Impact Fee	(2,500.00)	
Transfer		General Fund	(28,097.60)	
Transfer		December Capital Surcharge	(8,424.40)	
Total Disbursements				(\$92,674.41)
Balance as of 01/31/2025				\$20,528.77

Cash Flow Report - Capital Reserve/Impact Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 01/01/2025				\$239,920.96
Receipts				
	November Capital Surcharge		9,402.40	
	Impact Fee		2,500.00	
	December Capital Surcharge		8,424.40	
	Interest Earned on Account		1,599.63	
Total Receipts				\$21,926.43
Disbursements				
		Funds Transfer WET & Paloverde	(67,000.00)	
Total Disbursements				(\$67,000.00)
Balance as of 01/31/2025				\$194,847.39

Cash Flow Report - Cash in Bank General Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 01/01/2025				\$94,965.22
Receipts				
	Funds Transfer WET & Palo Verde Ironwood		67,000.00	
	General Fund		28,097.60	
	Transfer from BMO Checking		33,575.60	
	Interest Earned on Account		1,292.90	
Total Receipts				\$129,966.10
Disbursements				
221155	Chandler Construction	Ironwood & Mud Springs	(154,800.00)	
221156	APS	APS ac #0710521000	(2,570.11)	
221157	Loftin Equipment Company	Customer #005573 iNVOICE # 00049992	(1,261.03)	
221158	Donna L Chandler	Postal Money Order fees for cash	(157.43)	
221159	Hill Brothers Chemical Co.	CUS4579:001 INV13117900	(1,284.12)	
221160	NCS Engineers	VOID: BJ Well site survey Project #2263	0.00	
221161	NCS Engineers	BJ Well site survey Project #2263 Invoce	(3,500.00)	
221162	NCS Engineers	GOA well Site Meter Cabinet	(5,000.00)	
221163	Dana Kepner Co.	Customer ID#18460000	(522.20)	
221164	Shannon Durkee/Morningstar	Final 34775 S. Cholla Dr. BCC AZ	(50.00)	
221165	Area Disposal	a/c#2382 Bill dt. 01/01/25-01-31-2025 02	(114.73)	
221166	UniSource Energy Services	a/c#9425340000; a/c#6357150000	(43.43)	
221167	Donna L Chandler	Postal Money Order fees for cash	(17.50)	
221168	Donna Chandler PLLC	Operations Management Contract	(7,017.00)	
221169	Western Environmental Technologies, Inc.	Contract Operations 01/25/25 to 02/26/25	(17,316.00)	
221170	Chandler Construction, Inc.	Palo Verde/Ironwood Water Line	(38,700.00)	
221171	Chandler Construction	Velda Rose & School Loop Road Per	(6,880.00)	
Total Disbursements				(\$239,233.55)
Balance as of 01/31/2025				(\$14,302.23)

Cash Flow Report - Security Funds Account

Black Canyon City WID



Number	Name	Memo	Amount	Balance
Balance as of 01/01/2025				\$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 01/31/2025				\$52,990.00

Actual vs. Budget Comparison

Black Canyon City WID



		January 2025			July 2024 - January 2025			
		Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Revenues								
Water Revenue								
14101	Water-Customer Service Revenue	(246)	0	(246)	264,322	0	264,322	0
14105	Connection Fees	0	0	0	1,050	0	1,050	0
14110	Capital Fund/Surcharge	(44)	0	(44)	59,492	0	59,492	0
14111	Capital Fund/Flat Rate	0	0	0	19	0	19	0
14112	Water Maintenance Fees	0	0	0	600	0	600	0
Total Water Revenue		(290)	0	(290)	325,482	0	325,482	0
Tap Connection Revenue								
14501	Meter Installation Fees	0	0	0	1,500	0	1,500	0
14505	Application Fees	200	0	200	1,800	0	1,800	0
14506	Impact/Development Fees	0	0	0	7,500	0	7,500	0
Total Tap Connection Revenue		200	0	200	10,800	0	10,800	0
Administrative Revenue								
14702	Penalties & Interest	990	0	990	7,988	0	7,988	0
14706	Convenience Fees Income	207	0	207	1,631	0	1,631	0
14707	Delinquent Fee	1,110	0	1,110	6,165	0	6,165	0
14708	Certification Fees	50	0	50	300	0	300	0
Total Administrative Revenue		2,358	0	2,358	16,085	0	16,085	0
Interest Revenue								
14801	Interest Earned on Checking	1,293	0	1,293	19,253	0	19,253	0
14802	Interest Earned on Temp. Invest	2,406	0	2,406	4,110	0	4,110	0
Total Interest Revenue		3,699	0	3,699	23,363	0	23,363	0
Other Revenue								
15801	Miscellaneous Income	0	0	0	739	0	739	0
15803	Tower Lease	350	0	350	8,450	0	8,450	0
15804	Other Contracted Revenue	0	0	0	3,000	0	3,000	0
15805	Sales Tax Accounting Discount	0	0	0	178	0	178	0
Total Other Revenue		350	0	350	12,367	0	12,367	0
Total Revenues		6,317	0	6,317	388,097	0	388,097	0
Expenditures								
Water Service								
16102	Operations - Water	17,316	0	17,316	138,166	0	138,166	0
16105	Maintenance & Repairs - Water	6,880	0	6,880	44,199	0	44,199	0
16107	Chemicals - Water	1,284	0	1,284	10,461	0	10,461	0
16108	Laboratory Expense - Water	0	0	0	4,003	0	4,003	0
16110	Utilities - Water	2,570	0	2,570	18,000	0	18,000	0

General Operating Fund

Actual vs. Budget Comparison

Black Canyon City WID



				January 2025			July 2024 - January 2025			
				Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	Annual Budget
Expenditures										
Water Service										
16132		Generator Expense		1,304	0	1,304	4,410	0	4,410	0
Total Water Service				29,355	0	29,355	219,239	0	219,239	0
Garbage Service										
16301		Garbage Expense		115	0	115	292	0	292	0
Total Garbage Service				115	0	115	292	0	292	0
Administrative Service										
16703		Legal Fees		0	0	0	22,153	0	22,153	0
16706		Engineering Fees		0	0	0	330	0	330	0
16709		Election Expense		0	0	0	2,253	0	2,253	0
16710		Website Hosting		217	0	217	217	0	217	0
16714		Printing & Office Supplies		0	0	0	468	0	468	0
16717		Postage		549	0	549	760	0	760	0
16718		Insurance & Surety Bond		0	0	0	15,073	0	15,073	0
16722		Bank Service Charges		183	0	183	1,140	0	1,140	0
16724		Publication Expense		0	0	0	257	0	257	0
16738		Bank Merchant Service Fees		519	0	519	3,097	0	3,097	0
16739		Penalty Fee		0	0	0	47	0	47	0
16743		Computer Software & Supplies		6,254	0	6,254	16,014	0	16,014	0
16744		Office Management Expense		7,017	0	7,017	59,708	0	59,708	0
Total Administrative Service				14,740	0	14,740	121,517	0	121,517	0
Security Service										
16803		Security Services		0	0	0	411	0	411	0
Total Security Service				0	0	0	411	0	411	0
Payroll Expense										
17102		Payroll Administration		0	0	0	102	0	102	0
Total Payroll Expense				0	0	0	102	0	102	0
Facilities										
17401		Maint & Repairs - Facilities		43	0	43	43	0	43	0
Total Facilities				43	0	43	43	0	43	0
Other Expense										
17802		Miscellaneous Expense		64	0	64	184	0	184	0
Total Other Expense				64	0	64	184	0	184	0
Total Expenditures				44,317	0	44,317	341,789	0	341,789	0
Total Revenues (Expenditures)				(38,001)	0	(38,001)	46,308	0	46,308	0

General Operating Fund

Actual vs. Budget Comparison

Black Canyon City WID



			January 2025			July 2024 - January 2025			Annual Budget
			Actual	Budget	Over/ (Under)	Actual	Budget	Over/ (Under)	
Other Expenditures									
Capital Outlay									
17901	Capital Outlay	193,500	0	193,500	387,000	0	387,000	0	
17905	Depreciation Expense	14,608	0	14,608	97,873	0	97,873	0	
Total Capital Outlay		208,108	0	208,108	484,873	0	484,873	0	
Total Other Expenditures		208,108	0	208,108	484,873	0	484,873	0	
Total Other Revenues (Expenditures)		(208,108)	0	(208,108)	(484,873)	0	(484,873)	0	
Excess Revenues (Expenditures)		(246,109)	0	(246,109)	(438,565)	0	(438,565)	0	

Account Balance as of 01/31/2025

Black Canyon City WID - 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. (XXXXX0000)			0.00%	20,528.77	BMO Checking
YAVAPAI COUNTY (XXXXX0000)			0.00%	194,847.39	Capital Reserve/Impact
YAVAPAI COUNTY (XXXXX0000)			0.00%	52,990.00	Security Funds
YAVAPAI COUNTY (XXXXX0000)			0.00%	127,167.27	Arsenic Sinking
YAVAPAI COUNTY (XXXXX0000)			0.00%	(14,302.23)	Cash in Bank -General
Totals for General Operating Fund				\$381,231.20	
Grand Total for Black Canyon City WID:				\$381,231.20	